



EDWARD J. COLLINS, JR. CENTER FOR PUBLIC MANAGEMENT
JOHN W. McCORMACK GRADUATE SCHOOL OF POLICY AND GLOBAL STUDIES
UNIVERSITY OF MASSACHUSETTS BOSTON

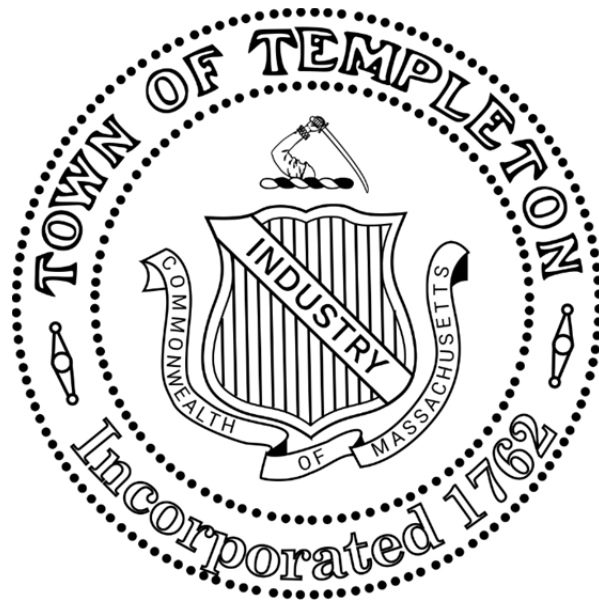
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Templeton Community Compact Grant Collins Center Deliverables

Through a Community Compact grant to assist the Town of Templeton with its budget document, the Collins Center provided the following to the Town:

- Departmental budget narrative pages to accompany the budget funding requests
- Budget process narrative document
- Set of financial policies for the Town (now adopted)
- 3 memos on topics related to the budget document and process
 1. Memo on Miscellaneous Findings1.Advisory Committee.10.16.17
 2. Memo on Templeton Revenue Strategy-Meals Tax.12.20.17
 3. Memo on Templeton General Findings.07.30.18

Templeton FY19 Budget Department Narrative Pages



May 2018

The purpose of this supplement to the Town's annual budget is to provide the public more information about the services, functions, and operations of Town departments and context for departmental budget requests. This is part of a multi-year process to make the Town's budget and operations more transparent and responsive to the public.

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Board of Selectmen

Contact Information: Holly Young, Assistant to the Town Administrator

Phone: 978-894-2762

Email: hyoung@templeton1.org

Location: Town Hall, Room 6, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement

The mission of the Board of Selectmen is to serve as the primary policy-making body and chief executive of the Town, to promote responsible fiscal management by providing the best quality of municipal services while making every attempt to keep the increase in total taxes paid by residents to a minimum, and to listen to the voters, assess the Town's needs, and then provide clear goals and objectives for the Town Administrator to create effective engagement and public participation with residents, state legislators, and other elected officials.

The mission of the Office of the Town Administrator is to carry out the policy directives of the Board of Selectmen and manage the day-to-day operations of the Town in a professional, effective, and efficient manner.

Department Description

The Board of Selectmen is made up of five members elected to three-year terms. The Board meets on the second and fourth Monday evenings at 6:30 p.m. at Town Hall. Key functions include:

- Setting policy
- Appointing the Town Administrator and other necessary town officers
- Providing for an independent audit of the financial books
- Entering into contracts for the Town
- Serving as agents in the Town's legal affairs
- Serving as the licensing authority
- Publishing the Annual Town Report
- Other duties as determined by Massachusetts General Law and Town By-laws

The Board of Selectman's Office provides many services to the Board, other Town boards and committees, employees, residents, and visitors. The Town Administrator serves as the Chief Procurement Officer and HR Director, manages Town employees, and, along with the staff, drafts the Town Meeting Warrants and assembles the annual budget. The staff serves as a liaison between the public and the Board, handling visitors and correspondence directed to the Board. The office also produces the Annual Report, processes a wide variety of licenses, and maintains all meeting records and the appointments of the Town's boards and committees.

FY17 Accomplishments

1. Completed audits for FY13 to FY16
2. Created the Office of Development Services by combining Health Department, Building Department, Planning, Zoning Board of Appeals, and Conservation
3. Saved 50% on retiree health insurance by implementing Medicare Part D prescription program
4. Adopted a team concept built around various functional service
5. Reorganized the Highway and Cemetery/Parks department into a Department of Public Works to share equipment and staff

FY18 Goals and Their Current Status (as of 12/31/17)

1. Increase the hours of the Boynton Library. Status: Completed
2. Find a permanent, full-time Town Administrator. Status: Have a Town Administrator under contract for one year; working on training a possible permanent candidate.
3. Get Financial Management Policies in place. Status: Adopted/Completed.
4. Development of organizational chart and working groups. Status: almost complete.
5. Creation of the Economic Development Industrial Corporation. Status: Created EDIC, in process of staffing.

FY19 Goals

1. Baldwinville Elementary School Disposition (school will close upon completion of new elementary school)
2. Rebuild & Relaunch Website, updating the site to be more mobile friendly and provide more transparency.
3. Launch Annual Public Survey Process, providing insight into services that may be needed.
4. Develop Five-Year Capital Improvements Plan

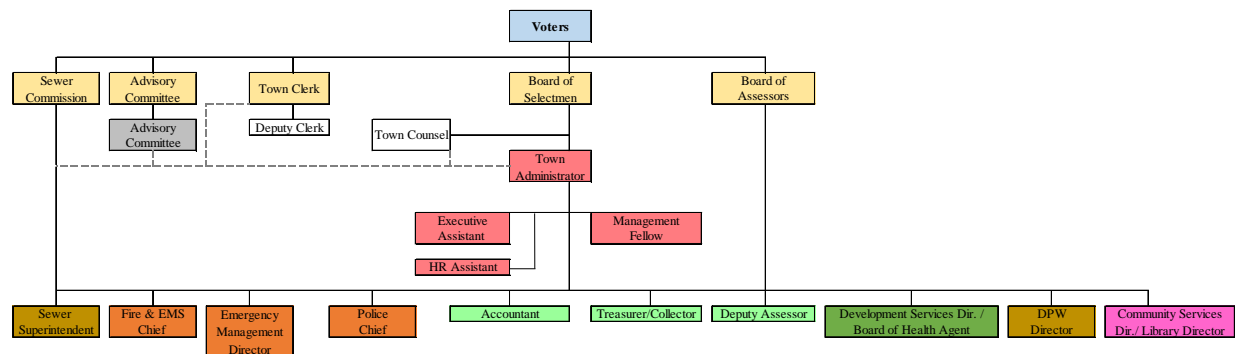
Service Provision Data

- Processed 15 annual Liquor License Renewals and 25 one-day/two-day Liquor License applications
- Processed 13 annual & 1 new Class II Auto Sale Licenses and 4 annual Class III Auto Part Licenses
- Processed 21 annual Common Victualler, 9 Live Entertainment, and 8 Automatic Amusement licenses
- Supported 51 business meetings, workshops, and Town Meetings for the Board of Selectmen
- Received and assisted numerous phone calls and walk-in residents

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Town Administrator	0.5	0.5	0.5	FY16 & FY17 had interim, FY18 have "permanent"
Municipal Management Fellow	n/a	1	1	New position in FY18
Assistant to the Town Administrator	1	1	1	None
HR Assistant	0.5	0.5	0.5	

Organizational Chart



Accountant

Contact Information: Kelli Pontbriand, Town Accountant

Phone: 978-894-2765

Email: accountant@templeton1.org

Location: Town Hall-Finance Office, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement:

The mission of the Accounting Office is to oversee and process bills paid by the Town, to provide financial reporting services to other Town Departments, to externally report to the Department of Revenue, and to manage the Town's accounting system so that it conforms to generally accepted accounting principles and complies with State laws and regulations.

Department Description:

The Town Accountant's office processes accounts payable and payroll for all Town departments. Permanent accounting records and budget information are maintained in the accounting department. Various monthly and annual reports are prepared for Town departments and the Department of Revenue. The office is staffed by two employees, one full-time and part-time.

FY17 Accomplishments:

1. Completion of timely audit
2. Certification of free cash in time for use at fall town meeting
3. Took over payroll and benefits from treasurer/collector

FY18 Goals and Their Current Status (as of 12/31/17):

1. Continue timely reconciliations and filings of DOR reporting
2. Completion of OPEB analysis for use in FY18 audit
3. Have all benefits, accruals, etc. reconciled with employees and insurance records by end of the fiscal year

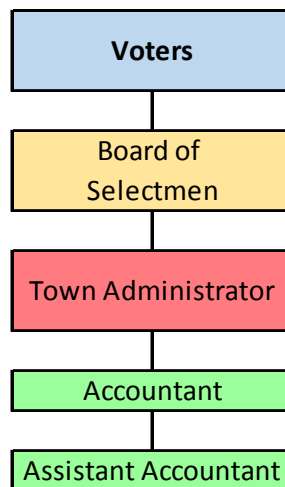
FY19 Goals:

1. Receive certification of free cash in time for use at fall town meeting
2. Clear all tailings (dating back to 2002)
3. Have all old receivable accounts reconciled and cleared from the books

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Town Accountant	1	1	1	
Assistant Town Accountant	0	0.5	0.5	To handle payroll and benefits; moved from T/C

Organizational Chart:



Assessor's Office

Contact Information: Luanne Royer, Deputy Assessor

Phone: 978-894-2760

Email: assessors@templeton1.org

Location: Town Hall, Room 4, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement

The mission of the Assessor's Office and Board of Assessors is to accurately and fairly assess all property in town at full and fair cash value, to meet all State requirements for the certification of values, and to provide timely, accurate, and courteous service to Town residents and others who seek public information, such as appraisers, realtors, and lawyers.

Department Description

The Assessor's Office administers all real estate, personal property, and motor vehicle excise bills, exemptions, and abatements in accordance with State law. The office is the primary source of information regarding title and valuation of all real and personal property accounts and works daily to address inquiries. Per a 2017 Annual Town Meeting vote, the office only assesses personal property tax on accounts valued at greater than \$5,000.

FY18 Accomplishments

1. Assisted over 188 Residents with applications for real estate tax relief programs.
2. Maintained the real estate database for accurate information, including deed changes, newly filed plans, and mapping updates.
3. Continued to keep online mapping up-to-date.
4. Purchased fire safe cabinets with Community Preservation Funds. All abstract deeds dating back to 1900 are now secured in these cabinets in the office.

FY18 Goals and Their Current Status (as of 12/31/17)

1. Continue to keep the Assessor's office up-to-date with ongoing changes.

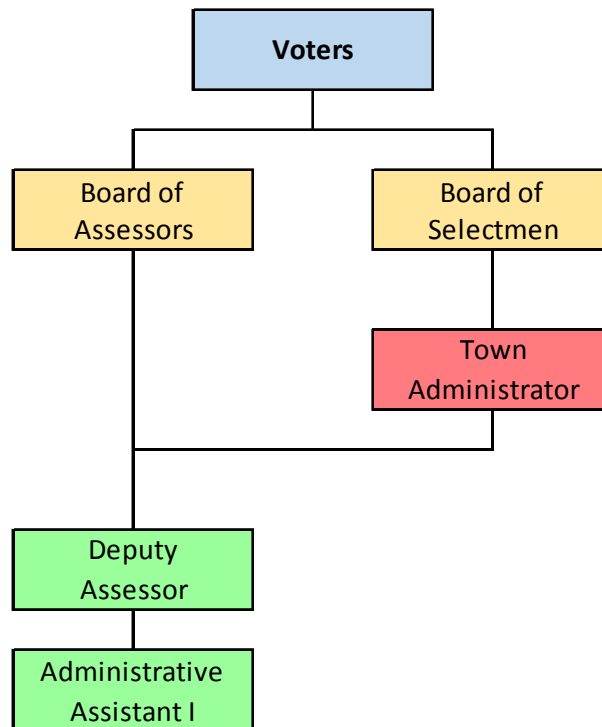
FY19 Goals

1. Assist with analysis of Town-owned buildings.
2. Successfully Deploy Vision Software.

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Deputy Assessor	1	1	1	
Administrative Assistant	0.5	0.5	0.5	19 hours per week

Organizational Chart



Treasurer/Collector

Contact Information: Cheryl Richardson, Treasurer/Collector

Phone: 978-894-2763

Email: treasurer@templeton1.org

Location: Town Hall-Finance Office, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement:

The mission of the Treasurer/Collector's Office is to maximize the Town's financial resources by efficiently administering the collection of all Town receivables in a fair and courteous manner and by effectively managing the Town's bank accounts, short-term investments, and disbursements.

Department Description: The Treasurer/Collector's Office is responsible for billing and collection of real estate taxes and motor vehicle excise taxes. In addition, the department is responsible for reconciliation of bank accounts, warrants, long and short-term investments, and long and short-term borrowing.

FY17 Accomplishments:

1. Note: a new Treasurer/Collector started in FY18.

FY18 Goals and Their Current Status (as of 12/31/17):

1. Transitioning payroll and employee benefit processes from treasurer/collector to accounting (complete)
2. Complete regular reconciliations with town accountant (ongoing)

FY19 Goals:

1. Develop long-term debt schedule
2. Identify first wave of at least 10 properties of lands of low value for tax/title
3. Improve collection rate of prior fiscal year by September 1

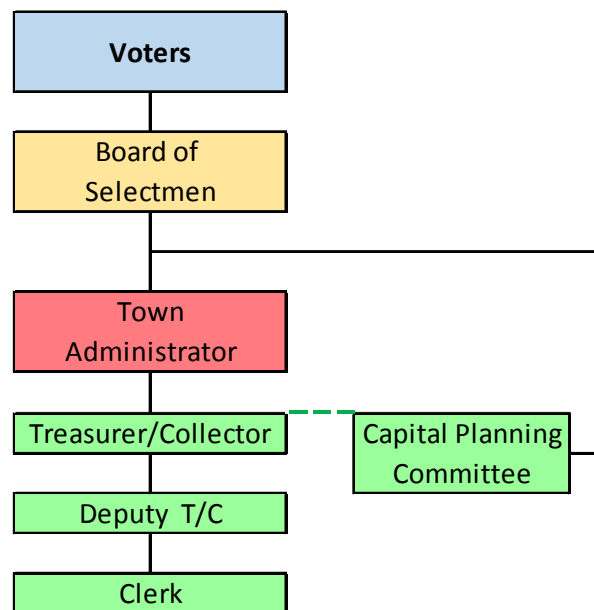
Service Provision Data:

1. Processed nearly 15,000 residential and commercial property tax payments

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Treasurer/Collector	1	1	1	
Deputy Treasurer/Collector	1	0.5	0.5	
Clerk	0.5	0.5	0.5	

Organizational Chart:



Town Clerk

Contact Information: Carol A. Harris, Town Clerk

Phone: 978-894-2758

Email: townclerk@templeton1.org

Location: Town Hall, Room 4, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement

The mission of the Town Clerk's office is to fulfill all duties prescribed by state and local statutes, to provide high-quality services to the community in a courteous and professional manner, and to work cooperatively with all departments, boards, and committees.

Department Description

The Town Clerk's Office has a variety of responsibilities, including:

- Maintaining vital records, including a) recording and certifying births, marriages, and deaths, b) keeping historical records, meeting agendas and minutes, regulations, and the official Town Seal, and c) maintaining the Annual Town Census and street listing
- Supervising all elections and related matters, including a) managing voter registrations, absentee balloting, and early voting, b) certifying nomination papers and initiative petitions, c) administering the oath of office for elected/appointed officials and boards/committees, and d) serving as a member of the Board of Registrars
- Issuing various licenses and permits, such as marriage, business, dog, and fuel storage licenses, raffle and burial permits, and business certificates.
- Serving as the Clerk of Town Meeting, keeping its records, and in the absence of the Town Moderator and Deputy Moderator, presiding over Town Meeting pending election of a temporary Moderator by Town Meeting vote.

Furthermore, the Town Clerk has such other powers and duties established by the laws of the Commonwealth, the Town By-Laws, and by other Town Meeting votes.

FY17 Accomplishments

1. Started the process of having the Town By-laws Codified
2. Purchased a new dog licensing program
3. Successfully implemented the State-mandated early voting process
4. Managed the State Primary, State Election, and the Annual Town Election successfully

FY18 Goals and Their Current Status (as of 12/31/17)

1. Continued to work with General Code on the Town's By-laws
2. Created the Town's street list book
3. Mailed out the Town's Annual census, in a timely manner, which is important for state and federal funding, the number of seats available for the House of Representatives, in times of emergencies, etc.

FY19 Goals

1. Complete the updating and codification of the Town's By-laws.

2. Start the process of acquiring new up-to-date voting equipment.

Service Provision Data (FY2017 data)

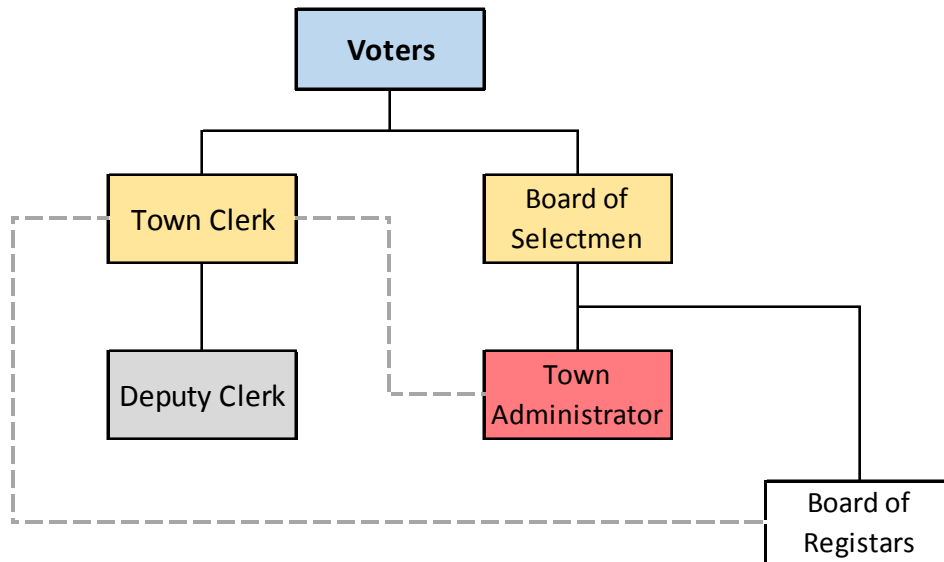
1. Recorded 79 births, 52 marriages, and 91 deaths
2. Processed a total of 1,410 dog licenses and issued 142 “failure to license” citations

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Town Clerk	0.88	0.88	1	
Assistant Town Clerk	0.45	0.45	0.45	
Election workers*			varies	17 workers x 11 hours x 3 elections

**Note: Election Worker positions are temporary, part-time positions and the number will vary based on election cycles*

Organizational Chart



Police Department

Contact Information: Michael R. Bennett, Chief of Police

Phone: (978)939-5638

Email: policechief@templeton1.org

Location: 33 South Road, Templeton, MA 01468

Mission Statement:

The mission of the Templeton Police Department is to provide professional, high-quality police service in partnership with the community. The members of the Templeton Police Department believe that the work has a vital impact on the quality of life of Templeton citizens. It is the Department's responsibility to preserve the peace within the framework of the Constitution and enforcement of federal, state, and municipal laws. It is the Department's duty to protect the rights of the individuals, while engaged in the protection of person, property, and the deterrence of crime. It is officers' pleasure to render assistance whenever possible. The Department's intent is to perform this public service as law enforcement professionals, adhering to legislative standards of fairness, impartiality, and equality.

Values:

Respect, Dignity, and Professionalism

Vision Statement:

The members of the Templeton Police Department expect to achieve the goals of providing public service in a fair, impartial manner with respect and dignity through professionalism and dedication.

Department Description:

The Templeton Police Department is the primary law enforcement agency for the Town of Templeton. The Department is responsible for enforcing all federal, state, and local laws. The Department provides a wide range of services to the community to include:

- After Hours Point of Contacts for Town Services
- Court Prosecution
- Crime Prevention
- Domestic Violence Prevention
- Drug Investigations
- Drunk Driving Enforcement
- Emergency Response
- Fingerprinting Services
- Firearms Licensing
- Investigative Services
- Juvenile Services
- Licensing Matters
- Liquor Control Issues
- Motor Vehicle Accidents Reporting and Processing

- Traffic Enforcement
- Warrant/Subpoena Services

The Department also has a very long standing and successful School Resource Officer Program with the Narragansett Regional School District. The Department also provides various well-received community policing events such as the annual “Shop with a Cop” and “Police-A-Palooza” (a dance provided to the elderly of the community). The dispatch center provides all dispatch services to the Town of Templeton and Phillipston alike. The Templeton Police Department is the only department in the town which operates 24 hours a day, seven days a week, 365 days a year.

FY17 Accomplishments:

1. Obtained new bullet proof vests for all part-time patrol officers.
2. Transitioned to new .45 Caliber patrol weapons.
3. Upgraded the dispatch console to Zetron Max Digital Consoles.

FY18 Goals and Their Current Status (as of 12/31/17):

1. Upgraded the dispatch center to E911 Nexgen (NG9-1-1 intends to improve public emergency communications services in a growingly wireless mobile society. In addition to calling 9-1-1 from a phone, it intends to enable the public to transmit text, images, video and data to the 9-1-1 call center.)
2. Completed the first ever prisoner holding cell at the station.
3. Purchased and deployed a new LIDAR Traffic Enforcement Unit (Units are designed to automate the entire process of speed detection, vehicle identification, driver identification and evidentiary documentation.)

FY19 Goals:

1. Complete police department addition/renovation project, which will allow the department to provide better services to the community.
2. Complete the Wide Area Network (WAN); provide better records keeping and internet security for all public safety entities associated.
3. Purchase of a Live Scan Fingerprint Scanner, allows for easier submission of fingerprints to other agencies.

Service Provision Data:

Templeton Police Department Analysis from 07/01/2016 to 06/30/2017 (FY2017):

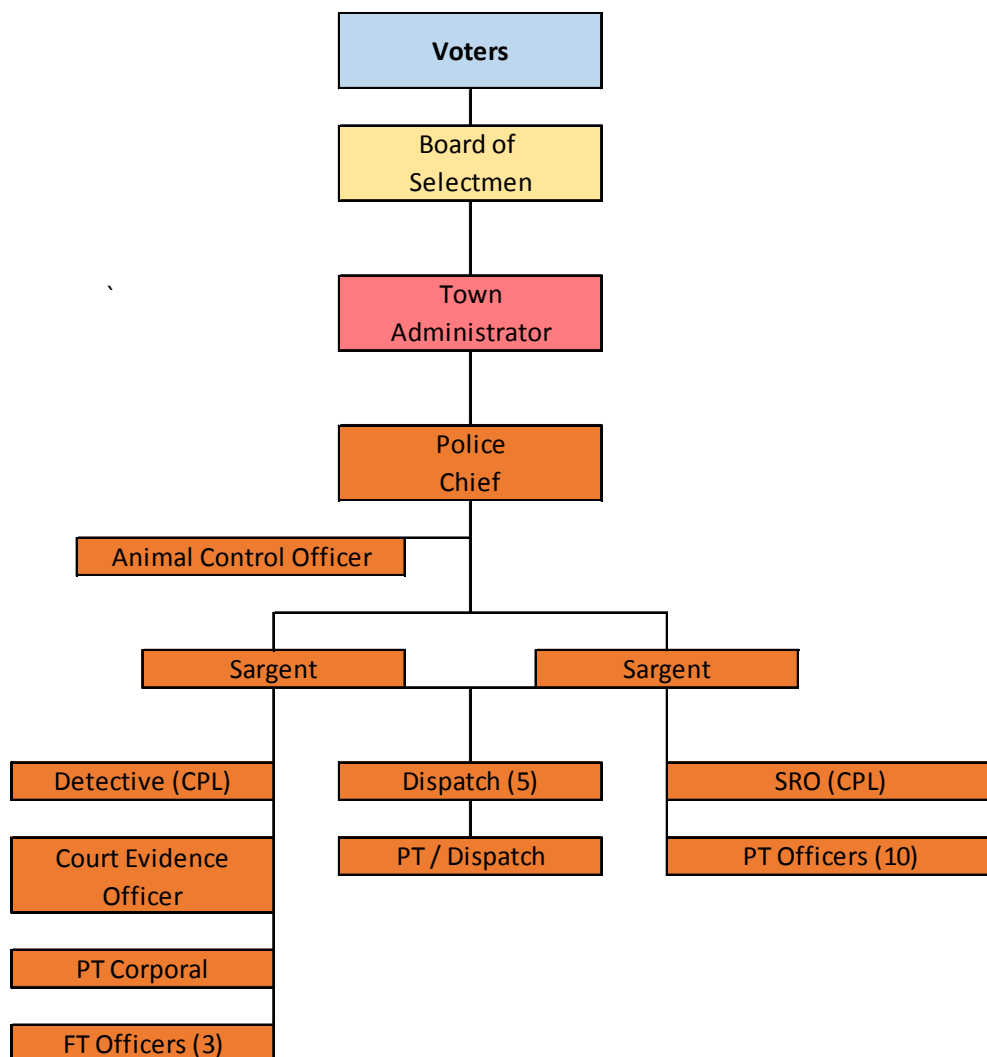
- Arrests: 78
- Incidents/Investigations: 331
- Restraining Orders: 90
- Parking Tickets: 25
- Motor Vehicle Citations: 899
- Motor Vehicle Accidents: 150
- Firearm ID/License to Carry (FID/LTC) Issued: 271
- Police Calls for Service: 13,355
- Total Calls to Dispatch: 18,315

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Chief of Police	1	1	1	
Sergeants	2	2	2	
Patrol Officers	8	8	8	
Dispatchers (Civilian)	5	5	5	

Note: The Department also includes (10) Part-time Officers, which cover 2 shifts per week.

Organizational Chart:



Fire/EMS Department

Contact Information: David T. Dickie, Fire Chief

Phone: (978) 939-2222

Email: chief@templetonfire.org

Location: 2 School Street, Baldwinville, MA 01436

Mission Statement:

The Templeton Police Department keeps its mission simple and succeeds in accomplishing it with a strong relationship between the department, the community, and local government. The officers and firefighters of the Department shall stay current with changes in education, information, procedures, and technologies that will enable the Department to handle emergency situations most effectively. It is the Department's promise to serve the community with honor and the highest level of professionalism possible at all times. It is the Department's job to provide the best fire protection and rescue services for the citizens of the Town of Templeton.

Department Description:

The Department's uniformed fire and EMS personnel protect life, property, and the environment through their direct involvement in fire prevention, firefighting, emergency medical care, technical rescue, hazardous materials mitigation, disaster response, public education, and community service.

FY17 Accomplishments:

1. Started the transition to an ALS Ambulance service. 8 hours per day coverage
2. Hired a new fulltime Fire Chief.

FY18 Goals and Their Current Status (as of 12/31/17):

1. Continued transition to an ALS Ambulance service. 16 hours per day. (in progress)
2. Hired Department's first fulltime Firefighter/Paramedic. (complete)
3. Promoted new Officers to create a new updated management team. (complete)
4. Implemented the use of new fire reporting software. (in progress)
5. Implemented the use of new patient care reporting software. (complete)

FY19 Goals:

1. Finish the transition to a fulltime 24-hour ALS ambulance service.
2. Update standard operating guidelines.
3. Finish updating fire reporting to electronic software.

Service Provision Data:

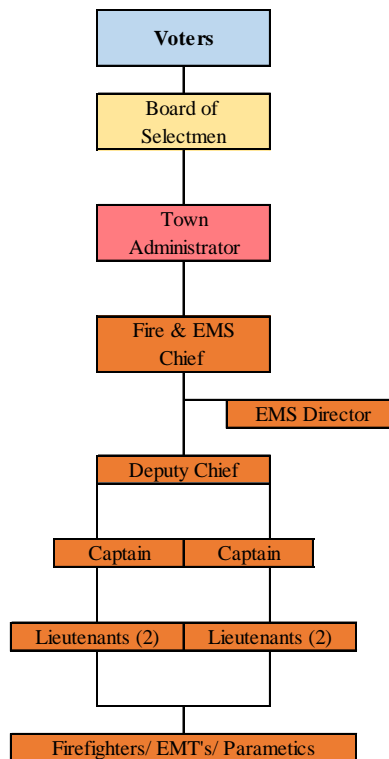
FY17 Calls for Service		
Ambulance	704	
ALS Transport		283
BLS Transport		204
Refusals		80
Ambulance Call by Other Agency		60
Woods on Board		43
No EMS Needed		15
Referred to Other Agency		13
MED Star on Board		6
Fire	111	
Fire Alarm		70
Fire/Other		22
Fire/Brush		8
Vehicle Fires		6
Fire/Structure		5
Fire Service Call Other	103	
Motor Vehicle Accidents	57	
Mutual Aid	10	
Unattended Death	5	
Hazardous Materials/Condition	4	
Total	994	

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Explanation of Changes (FY18 to FY19)
Fire Chief	1	1	1	
Deputy Fire Chief	1	1	1	
EMS Director	1	1	1	The EMS Director has always been with the Department, just under a different title and supervisory role.
Firefighter/EMT Fulltime	1	1	1	
Firefighter/Paramedic Fulltime	0	0	1	Increase in firefighter/ paramedic coverage
Firefighter/Paramedic Part time	0	5	3	
Firefighter/EMT Call*		11	11	
Firefighter Call*		11	12	
EMT Call*		10	10	
Paramedic Call*		3	4	
Paramedic part time		1	1	
Administrator Assistant Part time	0	1	1	

* The number of call firefighters, EMTs, and paramedics varies throughout the year.

Organizational Chart:



Development Services

Contact Information: Laurie A. Wiita, Director

Phone: 978-894-2771

Email: health@templeton1.org

Location: Town Hall, Room 3, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement

The mission of the Office of Development Services is to promote the health, safety, and general welfare of the residents of Templeton by providing professional, helpful, fair, and consistent services and accurate information related to the development and maintenance of existing properties.

Department Description

The Office of Development Services coordinates the following town departments: Board of Health, Building, Conservation, Planning, Zoning, Agriculture, Economic Development and Community Preservation. All of the services provided are directly related to the development and maintenance of existing and new property, including residential and business. The Development Services staff support the Electrical Inspector, Plumbing Inspector, Board of Health, Planning Board and Conservation Commission by maintaining records, processing permit applications, conducting plan reviews, completing inspections, conducting research, and holding office hours for the public.

FY17 Accomplishments

1. Reviewed and updated of fee schedules for building, electric, and plumbing, which was implemented beginning in FY18.
2. Partnered the Attorney General's office in the Abandoned Housing Initiative, which uses the enforcement authority of the State Sanitary Code to turn around blighted, abandoned properties.

FY18 Goals and Their Current Status (as of 12/31/17)

1. Consolidated the Planning Board, Conservation, Community Development Block Grant and Zoning Board of Appeals with the office of the Board of Health and Building Department - completed
2. Organized the "new" filing/conference room – in process
3. Reviewed and reorganized current permitting processes – in process

FY19 Goals

1. Create spreadsheet to track number of permits issued for board of health, building, electric, and plumbing.
2. Work towards State designation as a "Green Community." This program provides grants, technical assistance, and local support to help municipalities reduce energy use and costs by implementing clean energy projects in municipal buildings, facilities, and schools.

Service Provision Data

- Two houses were completely renovated and sold through the receivership program of the Abandoned Housing Initiative. Several bank-owned properties have been brought up-to-code and will be sold.
- 53 food permits issued by the Board of Health

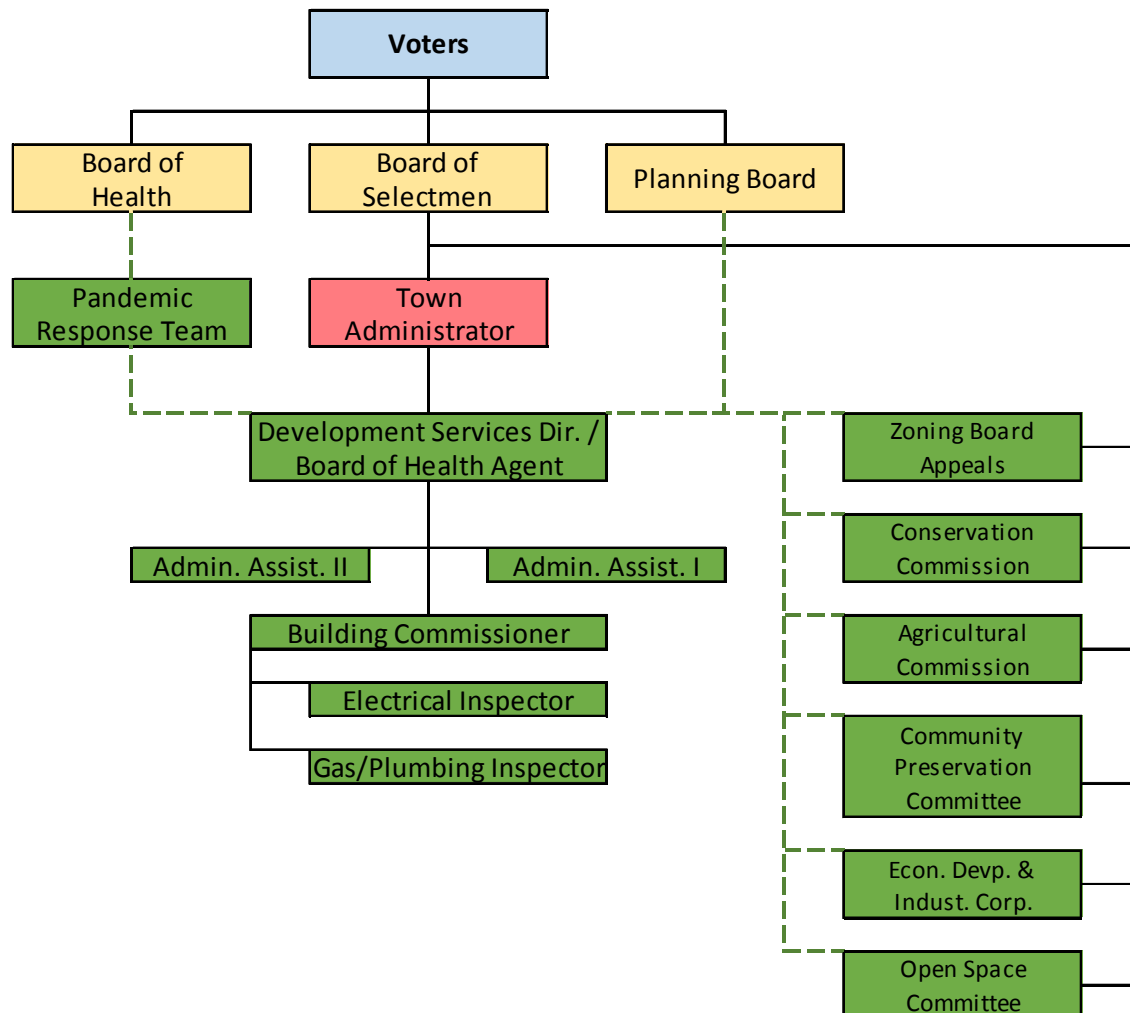
Original:

- Working with the office of the Attorney General, Templeton has had two houses completely renovated through the “receivership” program for the Abandoned Housing Initiative. Both of these houses now have been sold and are occupied by residents new to Templeton. Several other properties have been brought up to code by the banks that own them and are being prepared to be sold.
- In 2017 the Board of Health issued fifty-three food permits (included food establishments, residential kitchens, seasonal food establishments, retail food and temporary permits). The Board of Health also permits for rubbish haulers, septic haulers and installers, tobacco and nicotine, and pest control (beaver trapping). During weather permitting months, the staff, working as volunteers, run bulky waste events to collect large items that cannot be disposed of through everyday trash pickup; the staff, also as volunteers, support the State sponsored drug take back events with the Templeton Police Department several times a year.
- In 2017, Development Services began the process of reviewing the plans for the new Templeton Elementary School; this endeavor requires that all inspectors work as a team to comprehensively review and provide feedback on any areas of deficiency and adherence to current codes, while keeping within the allotted scheduling.

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Building Commissioner	0.5	0.5	0.5	
Dev. Services Director/Health Agent	1	1	1	
Admin Asst I	2	1	1	Elimination of one position
Admin Asst II	0.5	0.4	0.4	Reduction in hours
Electrical Inspector	per diem	per diem	per diem	
Gas/Plumbing Inspector	per diem	per diem	per diem	

Organizational Chart



Office of Public Works

Contact Information: Alan Mayo, DPW Director

Phone: 978-939-8666

Email: dpwdirector@templeton1.org

Location: DPW, 381 Baldwinville Road, Templeton, MA 01468

Mission Statement

The mission of the Office of Public Works is to professionally and responsively manage the Town's public works infrastructure with the highest quality of service and within the Department's resources. The Department responds to natural disasters, storms, and other events to protect the health and safety of residents. From downed trees, snow removal, or natural disasters, staff members are often the first to respond in the event of an emergency.

Department Description

The Office of Public Works has multiple divisions, including:

- **Highway Division**, which maintains approximately 101 miles of road and sidewalk, stormwater infrastructure (including 900 catch basins, culverts, and drains), street and traffic signs, and public trees.
- **Buildings & Grounds Division**, which maintains 4 cemeteries, 6 ballfields, 2 soccer fields, 4 town commons, and 10 buildings.
- **Fleet Maintenance Division**, which is responsible for the maintenance of over 50 Town vehicles and Town machinery, including Police, DPW, Council on Aging, Board of Health, and Animal Control.

FY17 Accomplishments

1. Transitioned to a consolidated Office of Public Works under central management, combining previously-separate cemetery and highway departments.
2. Filled two vacant Highway Operator/Laborer positions.
3. Provided training and education to staff on: trackless vehicle, chipper, and chainsaw.
4. Started a road surface management system, which assesses road surface condition throughout the Town to help determine the most effective and efficient use of resources.
5. Completed the Tomb Restoration Project behind First Church of Templeton in Templeton Center.
6. Purchased a new dump truck with sander, plow, and wing plow.

FY18 Goals and Their Current Status (as of 12/31/17)

1. Complete Royalston Rd to 75% design: reached 25%
2. Complete the road surface management system: planned for the spring
3. Increase ADA compliance of Town Buildings: working on transition plan.
4. Reach Complete Streets Tier 3: currently reached Tier 2

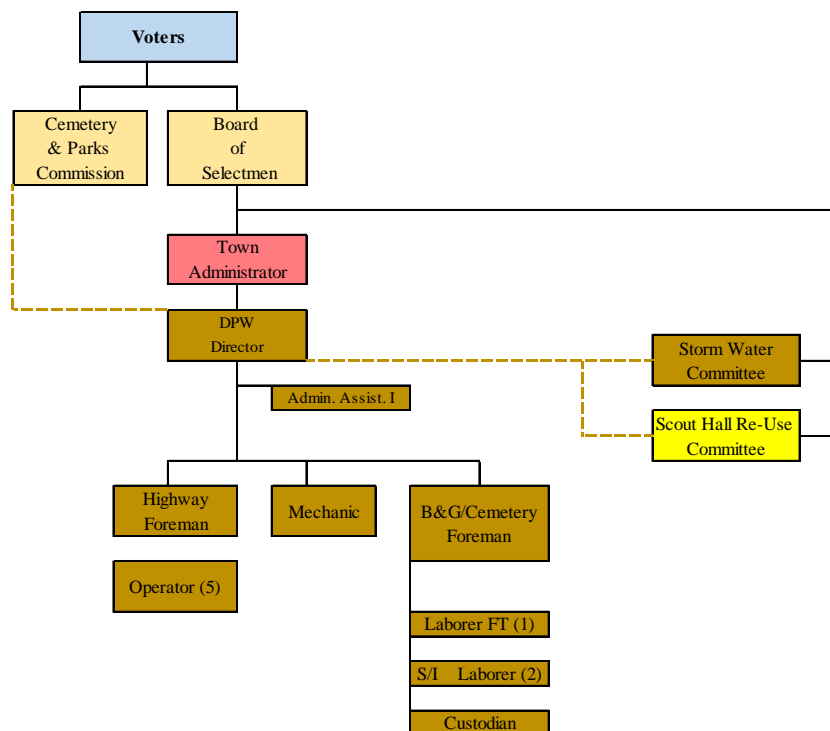
FY19 Goals

1. Work to get Royalston Road improvement project on the Massachusetts Department of Transportation Transportation Improvement Plan (TIP)
2. Create an inventory of all catch basins, culverts, and drains
3. Use the road surface management system to prioritize projects
4. Develop a plan to improve of Snow & Ice Operations, including moving from sand to salt, upgrading equipment, and utilizing different plows, by the start of FY20.

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
DPW Director	1	2	1	
DPW Administrative Assistant	1	1	1	
Highway Mechanic	1	1	1	
Highway Foreman	1	1	1	
Highway Operator/Laborer	5	5	5	
Buildings & Grounds Foreman	1	1	1	
Buildings & Grounds Laborer	1	1	1	
Buildings & Grounds Seasonal Laborer (2)	0.75	0.75	0.75	
Custodian	0.5	0.5	0.5	

Organizational Chart



Veterans' Services

Contact Information: Sheila Pelletier, Veterans Services Director

Phone: 978-894-6971

Email: Veteransservices@templeton1.org

Location: Room 8, Town Hall, 160 Patriots Road, P.O. Box 620, East Templeton, MA 01438

Mission Statement

The mission of the Veterans' Services Department is to advocate for Templeton's veterans and their dependents and assist veterans to access their state and federal military benefits, such as emergency financial or medical assistance programs for veterans in need, educational benefits, real estate tax abatement, employment and training opportunities, burial information, and other benefits.

Department Description

The Veterans' Services Department administers Massachusetts General Law Chapter 155 at the local level. Veterans seeking services related to employment, economic security, disability, medical services, education, VA pensions and other claims, etc. may seek information and assistance applying for benefits with the Veterans' Services Director. Certain dependents of veterans are also eligible for certain benefits.

FY17 Accomplishments

1. Obtained approval for veterans park in Baldwinville
2. Established Friends of the Templeton Veterans
3. Went through process to get Town certified a "Purple Heart" supporter

FY18 Goals and Their Current Status (as of 12/31/17)

1. Continuing to work on Veterans Park – ongoing
2. Transitioned to new veterans service officer – complete

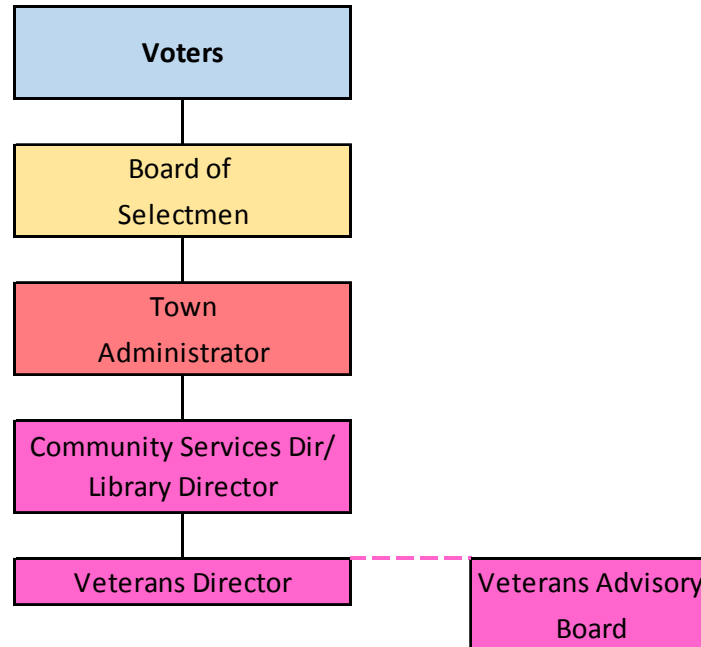
FY19 Goals

1. Complete Veterans Park
2. Develop a veteran outreach program

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Veterans Services Director	0.5	0.5	0.5	n/a

Organizational Chart



Council on Aging

Contact Information: Dianna Morrison, Director

Phone: 978-894-2784

Email: coadirector@templeton1.org

Location: Templeton Senior Community Center, 16 Senior Drive, Baldwinville, MA 01436 (GPS search for 79 Bridge St.)

Mission Statement

The mission of the Council on Aging is to advocate for, enrich, and support the Town's senior population through a variety of services and programming, including activities at the Templeton Senior Community Center, and to assist those that are food insecure through the food pantry and related services.

Department Description

The Council on Aging serves the senior community by helping seniors live independent lives for as long as possible. Services provided through the COA include social support services, transportation, education, health resources and services, fitness and recreation programs, and social events in a compassionate and friendly environment. Meals are provided through a Meals on Wheels program, which delivers lunch five days per week to homebound seniors. The center's food pantry works to alleviate hunger among community members of all ages through community partnerships by providing food, connecting them to support services, and helping them find sustainable ways to improve their lives.

FY17 Accomplishments

1. Completed staff acclimation to new building which opened in August 2015
2. Increased programming as a result of additional space in new building
3. Volunteers increased from 4 to 35

FY18 Goals and Their Current Status (as of 12/31/17)

1. Complete siding on the new building. Status: funded, beginning procurement process
2. Complete kitchen in the new building. Status: awaiting building permit
3. Collaborate with Town of Phillipston to provide certain services to Phillipston residents, taking advantage of excess capacity and potentially increasing revenue. Status: awaiting Phillipston Town Meeting vote on transportation services

FY19 Goals

1. Serve meals at least three days a week at the Senior Community Center, with in-kind donation of meals from the Montachusett Opportunity Council (MOC).
2. Increase participation of the baby boomers through targeted outreach. Research what activities will interest this demographic.
3. Seek donated landscaping services and materials to enhance the exterior of the Senior Community Center.
4. Collaborate with other Town departments and boards/committees to ensure new Senior Community Center is fully utilized and available to others who might need it.

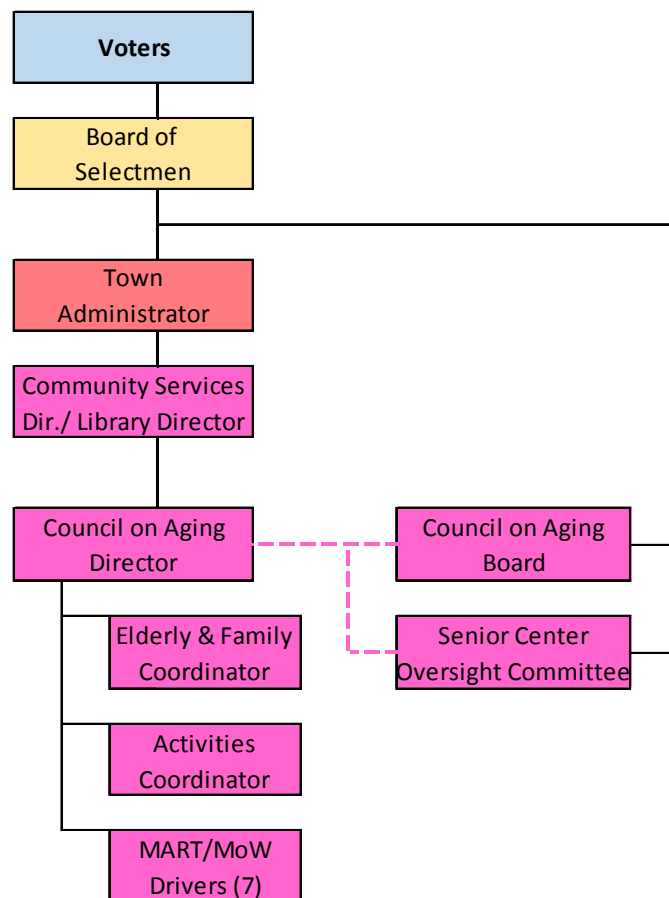
Service Provision Data

1. Number of transports by reason (medical, grocery shopping, etc.)
2. Number of meals delivered
3. Number of participants in various programs (social services, arts/fitness/rec, etc.)

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Actual	Notes and Explanation of Changes
Director	1	1	1	
Elderly and Family Services Coordinator	1	1	1	
Activities Coordinator	0.5	0.5	0.5	
Mart/MoW Drivers (7)	0.5	0.5	0.5	

Organizational Chart



Boynton Public Library

Contact Information: Jacqueline Prime, Director

Phone: (978) 939-5582

Email: library@templeton1.org

Location: 27 Boynton Rd, Templeton, MA 01468

Mission Statement

The mission of the Boynton Public Library is to build community and connect people of all ages, to foster the joy of reading in a friendly, helpful, and fun atmosphere, and to enrich the lives of patrons by providing access to information, knowledge, and ideas that promote creativity, inspire curiosity, and afford an opportunity for life-long learning.

Department Description

The Boynton Library provides a variety of materials for patrons to borrow, including books, magazines, and audio-visual materials, such as DVDs and audio books. The library offers the use of computers with internet access. A variety of programs for adults and children are offered, including preschool story hour, school vacation programs, and summer reading activities.

FY17 Accomplishments

1. Reviewed the entire collection in anticipation of adding library holdings to the C/W MARS library consortium database. Discarded materials which were obsolete, damaged, or no longer in demand.
2. Bar coded and attached records for 80% of the library holdings to the database.
3. Began circulating e-books.
4. Began supplying inter-library loans to libraries across the state.

FY18 Goals and Their Current Status (as of 12/31/17)

1. With the collection uploaded to the C/W MARS database, the Department will be completing its training, and hope to circulate online beginning in April 2018. This will streamline tracking of circulation statistics and trends, thereby better utilizing budget dollars. It will lessen the time involved compiling mandatory reports and enable patrons to search the library's collection remotely 24/7, and request materials more easily.
2. Expand programming- additional Story Hour added in 9/17. Add 1 or 2 after school clubs, and an evening program for adults.
3. Develop on-line quarterly newsletter

FY19 Goals

1. Begin renovations to the building, funded by the Nordfors' gift, with no cost to the town. Address structural issues, beautify and reorganize the library's interior, and possibly add a multi-purpose room.
2. Collaborate with Recreation Department on summer programming.

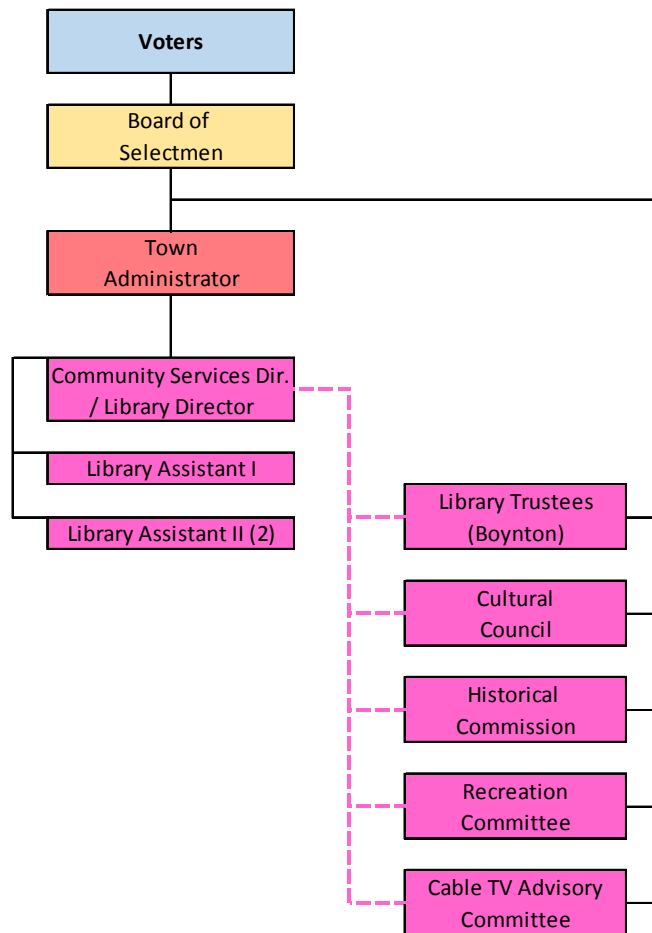
Service Provision Data

- Library programs were attended by 2,175 individuals.
- More than 35,000 items were circulated.

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Director	1	1	1	
Library Assistant I	0.375	0.375	0.375	15 hours
Library Assistant II (2)	0.25	0.25	0.25	10-5 hours

Organizational Chart



Sewer Department

Contact Information: Kent Songer, Sewer Superintendent

Phone: 978-939-2743

Email: sewsup@yahoo.com

Location: 33 Reservoir St, Baldwinville, MA

Mission Statement:

The mission of the Sewer Department is to safeguard the public health and environment by providing reliable, cost effective collection and treatment of Templeton residents' wastewater.

Department Description:

The Department operates and maintains the Town of Templeton's sewer lines, nine pump stations and wastewater treatment plant in compliance with Federal and State regulations.

FY17 Accomplishments:

1. Opened bids for the Pleasant St pump station replacement project. Accepted low bid.
2. Signed agreement for Pleasant St pump station engineering construction services.

FY18 Goals and Their Current Status (as of 12/31/17):

1. Begin construction of the replacement of the Pleasant Street Pump station. Construction was begun mid-December.
2. Oversee construction of the pump station at the facilities of United Concrete in Wallingford, CT. Construction of pump station has not yet begun.
3. Develop and fund preventative maintenance measures for major equipment. Maintenance list and cost estimate begun. Article for Annual Town Meeting begun.

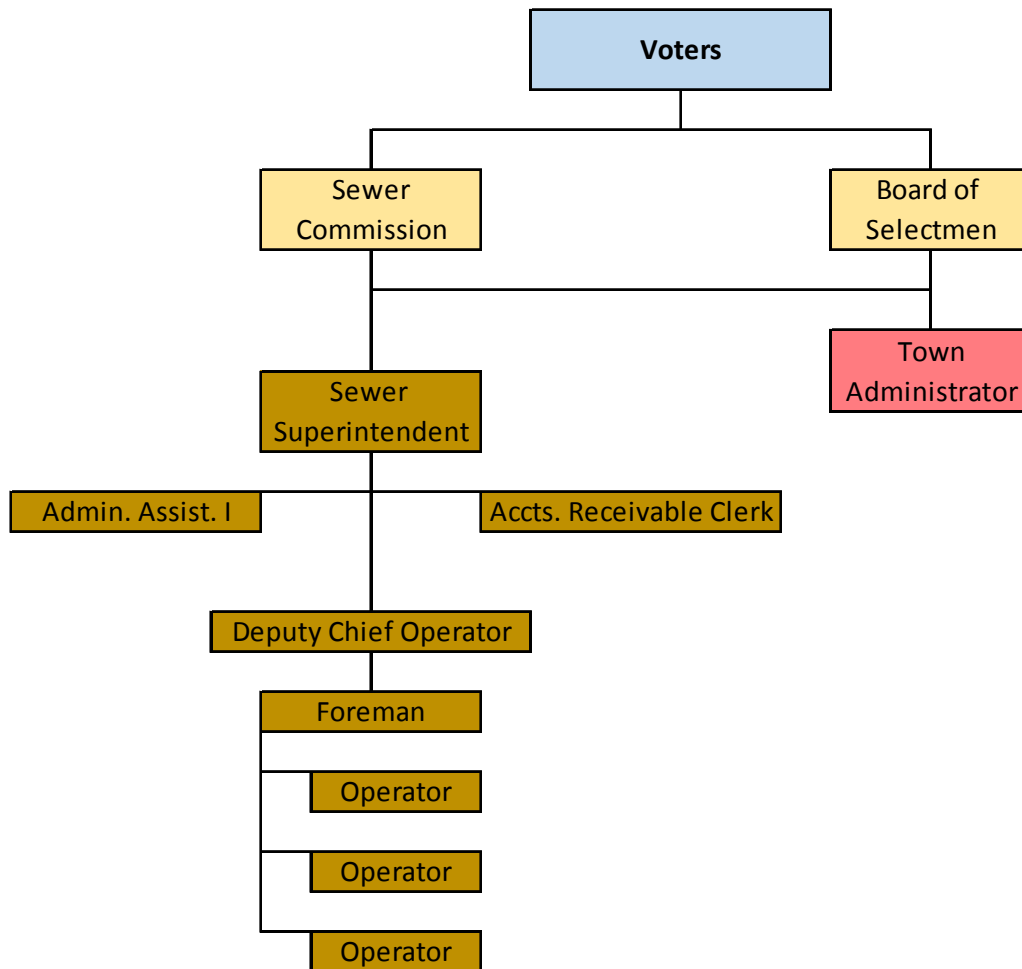
FY19 Goals:

1. Complete construction of the replacement of the Pleasant Street Pump station.
2. Institute preventative maintenance measures for major equipment.

Personnel Summary Table

Position Title	FY17 FTEs Actual	FY18 FTEs Actual	FY19 FTEs Dept. Req.	Notes and Explanation of Changes
Sewer Superintendent	1	1	1	
Deputy Chief Operator	1	1	1	
Foreman	1	1	1	
Operator	3	3	3	
Accts Receivable Clerk	0.8	0.8	1	
Admin. Assistant 1	0.5	0.5	0.5	

Organizational Chart



Templeton Budget Process Narrative

The budget document is the most important annual policy-making and communications tool that a municipality has.

The Town of Templeton's budget process begins in early-to mid-fall, when the Town Administrator and financial staff update the Town's revenue projects and collect and analyze other data that may impact the Town. For example, this may include demographic, economic, socio-cultural, regulatory, legal, or technological trends. This information is presented to the Board of Selectmen so that they can set forth fully-informed goals, service levels, and other priorities.

The Town Administrator, following the policy priorities and other directives of the Board, develops budgetary guidelines for department heads that are sent to all departments, boards, and commissions, along with budget forms, by the first of December. Budget and warrant requests are due to the Town Administrator on the first business day of January. Department heads and the Town Administrator complete at least two rounds of internal budget review during the month of January. The Capital Improvements Committee, governed by the Town's General Bylaws Article XLII, submits its proposed CIP by January 1.

As necessary, the Town Administrator updates the Town's revenue projections after the release of the State's House 1 budget figures and incorporates any significant change in state aid figures into his/her budget recommendation. In addition, the Town Administrator confers with the Capital Improvements Committee regarding potential capital projects and any impact on the operating budget. A final recommended budget for the Board of Selectmen to consider is developed and submitted in late February.

In March, the departments present their budget and warrant requests to a joint public meeting – so called “Budget Workshop” – of the Select Board and the Advisory Committee.

In accordance with Massachusetts General Law Chapter 71 Section 16, the Narragansett Regional School Committee is required to submit a budget “not later than forty-five days prior to the earliest date on which the business session of the annual town meeting of any member town is to be held, but not later than March thirty-first, provided that said budget need not be adopted prior to February first; provided, further that the superintendent may, with the approval of a majority of the member communities, submit said budget for approval following the notification of the annual local aid distribution.”

The Board of Selectmen deliberates and directs the Town Administrator to make changes as it deems appropriate. By the end of March, the Board of Selectmen adopts the final budget and Annual Town Meeting warrant recommendations, which are transmitted to the Advisory

Committee on or before April 10 in accordance with General Bylaws Article IV Section 4a. The warrant recommendations include all lawful citizen petitions.

The Advisory Committee holds a public hearing on the budget and prepares a report to Town Meeting with recommendations as it deems in the best interest of the Town. General Bylaws Article II Section 6 requires that “copies of the report of the Advisory Committee shall be made available to the voters at least two days before town meetings and at all town meetings.” However, where possible the report is published earlier to allow the public to review it.

The Annual Town Meeting is held on the second Saturday after the first Monday of May at a time and place designated by the Board of Selectmen. An attested copy of the warrant shall be posted “in a public place in each Precinct as directed by the Selectmen not less than seven (7) days before the day fixed for the Annual Town Meeting” in accordance with General Bylaws Article II Section 4. In addition, the proposed budget, inclusive of any budget message and supporting documents, shall be published on the Town’s website at least seven days prior to the meeting. The final budget adopted by the Annual Town Meeting shall be published on the Town’s website within seven days following the meeting.

The new fiscal year begins on July 1.

The procedure for amending the operating budget is as follows. Amendments may be made at a Special Town Meeting or the subsequent Annual Town Meeting. Also, appropriation transfers may be made at the subsequent Annual Town Meeting in accordance with Massachusetts General Law Chapter 44, Section 33B. Furthermore, the Advisory Committee may approve a transfer from the Reserve Fund/Emergency Reserve Account to fund unforeseen emergency expenses incurred by Town departments.

Financial Management Policies for the Town of Templeton

As of October 10, 2017

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INTRODUCTION

In accordance with its role as the executive body, the Board of Selectmen (the “Board”) has the authority to adopt statements of policy to order its affairs and guide the administrative functions of the corporate body politic of the Town of Templeton (the “Town”).

These policies are adopted to guide the Town in ensuring the growing and continued financial health of the Town, provide the public with confidence that Town officials seriously respect their responsibility for fiscal stewardship, and to demonstrate to bond rating agencies that the Town has thoughtfully prepared for its future. They are intended to be a living tool and shall be reviewed by the Town Administrator and designated staff on an annual basis and updated as necessary. Suggested revisions shall be submitted to the Board of Selectmen for consideration and adoption with the annual budget message submitted by the Town Administrator or as needed by changes in statute or regulation.

Objectives:

The objectives of the Financial Management Policies are as follows:

- A. To guide the Town in evaluating and implementing decisions that have significant financial impact.*
- B. To set forth planning and operating principles which require that the cost of government be clearly identified and that financial risk be minimized.*
- C. To employ balanced and fair fee and user revenue policies that provide funding for programs and services being provided - or to be provided - by the Town.*
- D. To regularly evaluate the Town’s financial capacity to meet present and future needs.*
- E. To promote credible and sound financial management by providing accurate and timely information on the Town’s financial condition to the Board and elected officials, staff, the public, and external interests.*
- F. To ensure that current and future capital needs are addressed in a comprehensive and financially-sound manner.*
- G. To promote improvement in the Town’s credit rating and provide financial resources sufficient to meet the Town’s obligations on all municipal debt and other long-term obligations.*
- H. To establish an effective system of internal controls that ensures the legal use of financial resources.*
- I. To promote cooperation and coordination with other governments and the private sector in the financing and delivery of services.*

A. GENERAL BUDGET POLICIES

A-1 Balanced Budget

Background:

All Massachusetts municipalities are required by state law to prepare balanced annual budgets. The Government Finance Officers Association (GFOA) notes a true structurally-balanced budget is one that supports financial sustainability for multiple years into the future.

Policy:

The Board of Selectmen and the Town Administrator shall present to the Advisory Committee, for their review and recommendation(s) to Town Meeting, a balanced budget in which revenues equal or exceed expenditures. Expenditures shall be realistically-budgeted and estimated revenues shall be conservatively-budgeted to allow for unanticipated events. The Town shall present said estimates and assumptions behind revenue estimates along with the balanced budget.

The Town will not use budgetary procedures that balance the budget at the expense of future years, such as postponing or deferring payment of expenses already incurred, accruing future year revenues, or rolling over short-term debt to avoid making principal payments.

The Town will not balance the budget by using one-time or other nonrecurring revenues to fund ongoing expenditures, except in the event of an emergency or extraordinary or unforeseen events. If extraordinary or unforeseen events necessitate a budget in which current revenues are less than current expenditures, and which thus relies one-time revenues to balance, the Board and the Town Administrator shall provide along with the budget a plan to return to a structurally balanced budget in no more than three years.

The Town budget shall also reasonably support a financially-sound operating position by maintaining reserves for emergencies and providing sufficient liquidity to pay bills on time and avoid revenue anticipation borrowing. (See also C. Reserve Funds/Fund Balance Policies.)

References:

Massachusetts General Laws, Chapter 44, Section 31 (M.G.L. c.44, §31)

Achieving a Structurally Balanced Budget, Government Finance Officers Association Best Practice, February 2012

A-2 Submission of Budget and Budget Message

Background:

Two important principles of public budgeting are clarity and publicity. The GFOA considers it of great importance for a budget explanation to be included as a part of the legislative discussion, highlighting the key issues of importance included in the document. It is equally important to distribute this information to the general public to give them a greater understanding of the issues confronting the community.

Policy:

In presenting a proposed budget to the Board of Selectmen for their review and consideration, he shall prepare revenue projections for the upcoming fiscal year, together with the history of revenues for the past five completed fiscal years the recommended operating and capital budget for all Town departments and enterprise funds. This budget shall be presented to the Board of Selectmen in a formal public meeting for their review and consideration. The Town Administrator shall provide written documentation of budget assumptions, including a 10-year history of free cash certification, stabilization fund balance, and overlay surplus.

In accordance with the Town Bylaw (Article III, Section 4), the Town Administrator in conjunction with the Board of Selectmen shall prepare the budget proposal, which shall provide a complete financial plan of all general and enterprise funds and activities for the ensuing fiscal year, an accompanying budget message, and supporting documents. The budget message from the Town Administrator in conjunction with the Board of Selectmen shall explain the proposed budget for all Town agencies in fiscal terms and in terms of work programs. It shall outline the proposed financial policies for the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major differences from the current fiscal year in financial policies, expenditures, and revenues, together with the reason(s) for such changes, summarize the Town's debt position, and include such other material as deemed desirable. The document shall:

- enumerate the Town's/BOS' goals and how the budget supports progress toward them;
- discuss short term internal/external factors impacting the budget; and
- identify mid and long-term opportunities and threats facing Town.

The Board of Selectmen shall invite the attendance of the Advisory Committee to all such presentations and workshops during which it is to give the budget proposal consideration and review.

The Town shall work toward the implementation of a budget document that meets the high standards of the Government Finance Officers Association "Distinguished Budget Presentation Award Program."

A-3 Revenue and Expenditure Forecast

Background:

The purpose of this policy is to establish a means by which the Town will forecast revenues and expenditures in accordance with established best practices. A forecast will provide decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions and will allow staff, the Advisory Committee, and the Board of Selectmen to test various “what-if” scenarios and examine the fiscal impact on future budgets. Long-term financial planning, including revenue and expenditure forecasting, is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality.

Policy:

The Town shall subscribe to the following practices and procedures in implementing its Revenue and Expenditure Forecasting Policy:

a) Overview

- i. Each year the Town Administrator shall prepare and maintain a 5-year Financial Forecast for General Fund and Enterprise Fund operations.
- ii. The forecast shall include 5 years of historical data for trend analysis purposes. Conservative methods of estimation shall be used.
- iii. The Town Administrator, in cooperation with other Town departments, will review fiscal assumptions every year when the forecast is updated and will input data that is timely and accurate in preparation of the forecast.
- iv. Throughout the budget cycle, revenue and expenditure forecasts may be revisited as up-to-date information becomes available.

b) Assumptions

The forecast shall assume that:

- i. Current service levels will be maintained or adjusted to reflect the adopted policy goals of the Board of Selectmen. Any adjustments will be clearly articulated in the forecast.
- ii. There will be no changes in State or Federal law, unless those changes are already known and confirmed.
- iii. All Town policies will be followed.
- iv. Property taxes will grow at the limits of Proposition 2 ½, unless there are extraordinary circumstances.
- v. The State’s net school spending requirements will annually be met or exceeded.
- vi. Local receipts and state aid will reflect larger economic trends.
- vii. Historical trends in the growth of specific operating expenses and employee benefits will likely continue.
- viii. Cost-of-living adjustments and compensation increases projected to be included in future contract settlements should be included.

- ix. New growth will be projected conservatively, taking into account the Town's three-year average by property class.

c) Use of the Forecast

- i. The forecast shall be used as a financial management tool to enable Town officials to review operating needs, identify fiscal challenges and opportunities, and develop long-term budgeting policies as part of an overall strategic plan. The forecast shall be designed to provide an outlook on the implications of changes in revenues and expenditures and allow for analyzing multiple scenarios. The forecast will: 1) provide insight into whether the current mix and level of resources in the General Fund are likely to continue to be sufficient to cover current service levels and capital projects; and, 2) identify the resources needed to maintain required enterprise fund operations and 3) estimate the impact on rate payers. It shall also be used to demonstrate the impact of goals and objectives set by the Board of Selectmen in their annual retreat.
- ii. A preliminary forecast of revenues, including any new or increased revenue streams proposed to be adopted for the coming fiscal year and the associated assumptions, shall be made available to the Board of Selectmen by the end of October for their review, consideration and - after consultation with the Advisory Committee - action. The forecast will be updated at the time of the budget submission to reflect any substantial changes in the information available.
- iii. The Board of Selectmen and the Advisory Committee shall take into consideration the results of the revenue and expenditure forecast when undertaking their budgeting duties and making decisions on long-term contracts or financial commitments.
- iv. Throughout the budget cycle, revenue and expenditure forecasts may be revisited as more up-to-date information becomes available.

References:

Revenue and Expenditure Forecasting, MA DOR Division of Local Services Best Practice.

Financial Forecasting in the Budget Preparation Process, Government Finance Officers Association Best Practice, February 2014.

Financial Management Assessment, Standard and Poor's, June 2006.

A-4 Position Control/Vacancies

Background:

The largest segment of a town's budget is its personnel costs. Failure to accurately monitor the approved personnel budget can lead to errors in budgeting, over- or under-staffing, incorrect grading, and other increased personnel costs.

Policy:

The Town shall maintain a personnel system that accurately tracks authorized, filled, and unfilled positions as well as their funding source. Annual budgets shall be prepared that account for all the costs necessary to cover positions that the Town intends to have during that budget period. Prior to filling any vacancy, department heads shall review with their appointing authority the services provided by the vacant position, the continued need for such services, and possible alternative service delivery methods.

B. RESERVE FUNDS/FUND BALANCE POLICIES

Background:

Formal written policies that establish guidelines for funding and maintaining reserves can help a community sustain operations during difficult economic periods. Reserves can be used to finance unforeseen or emergency needs, to hold money for specific future purposes, or in limited instances, to serve as a revenue source for the annual budget. Reserve balances and policies can also positively impact a community's credit rating and, as a consequence, the long-term cost to fund major projects. The discussion of reserves, and the attention of credit rating agencies, is generally focused on free cash, stabilization funds, and, sometimes, overlay surplus.

B-1 Free Cash

Background:

The Division of Local Service's *Municipal Finance Glossary (May 2008)* defines Free Cash as follows:

Free Cash (Also Budgetary Fund Balance) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the prior year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

Free Cash provides a financial cushion against events such as a sudden loss of a revenue source, an economic downturn, an emergency or other unanticipated expenditure, non-recurring capital expenditures, and uneven cash flow. Free cash can serve as a source for funding capital needs or replenish other reserves. GFOA notes it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures). The Division of Local Services (DLS) recommends that a municipality strive to generate free cash in an amount equal to 3 to 5% of its annual budget.

Policy:

The Town of Templeton will continue to avoid using free cash to fund the operating budget, except in the event of an emergency or extraordinary or unforeseen events as described in A-1 above.

The Town will endeavor to annually generate free cash of 5 percent of the prior year's omnibus operating budget, less school debt

The Town will strive to have its free cash certified in time for use at its Fall Town Meeting. Free Cash may be used for certain one-time expenditures, such as major capital projects, emergencies,

other unanticipated expenditures and deficits (i.e. snow & ice) or to replenish other reserves. Free cash shall not be depleted in any year, so that the following year's calculation will begin with a positive balance.

Upon certification of the Town's free cash, the Town Administrator shall prepare a plan of its use to guide the expenditure of free cash. He shall, first deduct an amount anticipated to be needed at the Annual Town Meeting to meet unanticipated operating deficits such as snow and ice. He shall then deduct for extraordinary or unplanned needs which have arisen since the annual town meeting with a target of having a remainder of no less than fifty percent of the certified free cash. The remainder shall be, subject to rounding factors, used for contributions to reserves and as working capital for the balance of the fiscal year, provided that it shall be available for appropriation for capital needs at the annual town meeting, as follows:

50%	Reserved for Working Capital
35%	Transferred to the General Stabilization Fund
10%	Transferred to the Capital Stabilization Fund
5%	Transferred to the OPEB reserve.

References:

Free Cash, MA DOR Division of Local Services Best Practice.

Appropriate Level of Unrestricted Fund Balance in the General Fund, Government Finance Officers Association Best Practice, September 2015.

Reserve Policies, MA DOR Division of Local Services Best Practice.

B-2 Stabilization Funds

Background:

Under Massachusetts General Law Chapter 40 Section 5B, a municipality may establish one or more stabilization funds for different purposes and may appropriate into them in any year. Generally, a two-thirds vote of town meeting is required to establish, amend the purpose of, or appropriate money out of a stabilization fund, and a majority vote is required to appropriate money into a stabilization fund. Any interest generated by a fund must be added to and become a part of the fund.

A stabilization fund is designed to accumulate amounts for capital and other future spending purposes, although spending purposes must comply with the purpose specified in the vote to establish a special purpose stabilization fund. A general stabilization fund may be spent for any lawful purpose. The purpose of this policy is to define the parameters by which the Town funds and draws from its General and Capital Stabilization Funds. Healthy reserve balances, including stabilization fund balances, are viewed positively by credit rating agencies.

Policy:

This policy shall be administered by the Town Administrator, with the advice and input of the Town Treasurer. The Town Administrator may delegate to and seek assistance from other Town staff as needed. The Town Treasurer may invest the proceeds in accordance with State law.

B-2a General Stabilization Policy:

- i. The Town shall target a General Stabilization Fund balance of not less than 5% of the prior year's omnibus operating budget, less school debt. The Town will strive to appropriate 0.5% of the prior year's omnibus operating budget, less school debt, toward the General Stabilization Fund each year until the target is reached.
- ii. The Town will endeavor to leave this balance unspent, except in the event of an emergency or extraordinary event. If it is necessary to draw down from the General Stabilization Fund, the Town shall endeavor to replenish the fund to the targeted policy goal through the appropriation of revenues such as free cash and/or one-time revenues.
- iii. The funds shall be used for lawful purposes.

B-2b Capital Stabilization Policy:

- i. The Town shall maintain a special purpose Capital Stabilization Fund that shall serve as a funding source for the Town's capital improvement plan.
- ii. The Town shall have a goal to maintain a Capital Stabilization Fund equal to 1% of the prior year's omnibus operating budget, less school debt.
- iii. Each year, as pay-as-you-go capital is expended from the Fund, the Town shall endeavor to replenish the fund to the targeted policy goal. Withdrawals from the Fund will be made in accordance with any capital-related policies established by the Town.
- iv. The funds shall be used for lawful purposes.

References:

M.G.L. c. 40 §5B
M.G.L. c. 59 §21C (g)

Special Purpose Stabilization Funds, MA DOR Division of Local Services Best Practice.

B-3 Retained Earnings**Background:**

The Town has separate Sewer and Cable enterprise funds. By accounting for the revenues and expenditures of these operations in separate funds segregated from the general fund, the Town can identify the true costs of each service—direct, indirect, and capital—and recover these through user and other fees. Under this accounting method, the Town may reserve the operation's generated

surplus (referred to as retained earnings or, alternatively, as net assets unrestricted) rather than closing the amount out to the general fund at year-end.

Policy:

The Town will strive to have its retained earnings certified in time for its Fall Town Meeting. Retained earnings may be used for certain one-time expenditures, such as major capital projects, emergencies, other unanticipated expenditures and deficits (i.e. snow & ice) or to replenish other reserves. Retained earnings shall not be depleted in any year, so that a reserve amount of at least 20% percent of the operation's total budget, at minimum, is rolled into the next fiscal year provided however that this reserve may be significantly higher if major infrastructure improvements are necessary.

The Sewer Commission shall periodically review and, when necessary, adjust user rates to maintain the target reserve levels for the enterprise fund. The department shall report the fund balance as a percentage of its budget to the Town Administrator as a part of the annual budget request process.

References:

M.G.L. c. 44, §53F½

DLS Informational Guideline Release 08-101: *Enterprise Funds*

C. CAPITAL IMPROVEMENT PLAN AND POLICIES

Background:

Planning, budgeting, and financing for the replacement, repair, and acquisition of capital assets is a critical component of any municipality's budget and operation. Prudent planning and funding of capital assets ensures that a municipality can provide quality public services in a financially-sound manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible. A Capital Improvement Program (CIP) is the mechanism that a municipality uses to identify projects, prioritize funding, and create a long-term financial plan that can be achieved within the limitations of the budget environment.

Long-term capital planning is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality.

References:

Financial Management Assessment, Standard and Poor's, June 2006.

C-1 Capital Improvement Plan Budget

Policy:

The Town shall comply with Article XLII of the Town's Bylaws as it relates to the capital planning process.

C-2 Capital Improvement Financing

Policy:

The Templeton capital improvement program shall be prepared and financed in accordance with the following policies:

- Outside Funding – State, federal, or private grant funding shall be pursued and used to finance the capital budget wherever possible. (See Section D. Grants Management Policies.)
- Local Funding – The first source of capital investment shall be the Capital Stabilization Fund. Even when a significant balance exists in this account, the Town will be conservative about the amount of borrowing to be done with the capital stabilization fund as the funding source so as not to over-leverage the fund. The Town will then use modest amounts from the capital stabilization or other reserves such as free cash above target levels to fund pay-as-you go capital needs.

- **Debt-Financing/Borrowing -**

- The term of borrowing for a capital project shall not exceed the asset's estimated useful life.
- The Town will attempt to maintain a long-term debt schedule such that at least 50% of its outstanding principal will be paid within 10 years.
- The Town will work closely with its financial advisor to follow federal regulations and set time frames for spending borrowed funds to avoid committing arbitrage, paying rebates, fines and penalties to the federal government and jeopardizing the debt issuance's tax-exempt status.
- The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.
- The Town will follow a policy of full disclosure on every financial report and bond prospectus, including data on total outstanding debt per capita, as a percentage of per capita personal income, and as a percentage of total assessed property value.

References:

M.G.L. c. 44 §7 and 8

C-3 Capital Improvement Planning Process

Background:

Article XLII of the Town's Bylaws guides the Town's capital improvement planning process. The below policy reiterates the guidelines established in the Bylaw and provides additional detail for participants in the planning process. Where conflicts may exist, Article XLII shall govern.

Policy C-3:

The Bylaw defines capital expenditures as those where proposed asset or project has a useful life of 5 years or more and exceeds \$10,000 in cost. Items which may have a lower cost but - when bought in bulk as part of a program - are considered a capital expenditure if the cost is to be more than \$10,000. Further, by this policy, if a capital asset or project is typically purchased or undertaken on an ongoing basis (such as the replacement of cruisers, fire safety gear, or technology) the Town may include such expenditures in the operating budget provided the expenditure is reflected in the Capital Plan itself.

In accordance with the Town Bylaw, a Capital Planning Committee (CPC) shall be formed to accomplish the capital planning process. All officers, boards, commissions, and committees shall, during the capital planning review process, submit to the CPC information concerning all anticipated capital projects and purchases, on forms designed by the CPC for that purpose. By this policy, the CPC shall provide said forms to all officers, boards, commissions, committees, department directors, and other involved staff no later than September 30th of each year. The CPC shall meet with department directors, officers, boards, commissions, committees, and other involved staff regarding their capital requests during the departments' budget development meetings.

Per Town Bylaw, with the information it receives, the CPC shall prepare a five-year Capital Improvement Plan (CIP). By this policy, capital projects and purchases shall be prioritized based upon importance in terms of (a) public safety, code compliance and worker safety, (b) preservation of property and programs and avoidance of deferred maintenance costs, (c) reduction in operational costs, and (d) offering of new programs all with an eye toward maximizing grant opportunities and minimizing the use of local tax levy. The CPC shall prepare an annual capital plan, including the costs thereof, and make recommendations to the Board of Selectmen on capital items which should be funded. The capital budget shall be included on the Annual Town Meeting warrant, per Town Bylaw. By this policy, the Town Administrator will include a funding plan of the capital improvement budget with development of the operating budget, taking into account the projected impacts of capital projects and purchases on the operating budget.

Per Town Bylaw, the Committee's report and the Selectmen's recommended capital budget shall be made available to the Advisory Board for review and inclusion in the annual recommendations of the Advisory Board.

Except as required by extraordinary circumstances or an unforeseen opportunity, all approved capital projects must be part of the annual adopted Capital Improvement Plan as required by the Town Bylaw.

Additional capital-related policies are identified below:

- Federal, state, or private grants or loans shall be used to finance only those capital improvements that are consistent with the Town's capital improvement plan and priorities, and for which operating and maintenance costs have been included in operating budget forecasts.
- All capital assets shall be maintained at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.
- Equipment replacement and building repair needs shall be projected for the next 5 years and will be updated each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- As appropriate, the Town Administrator shall also incorporate the CIP's projected operating budget impacts into the Town's revenue and expenditure forecasts.

References:

Town of Templeton Bylaw (Article XLII)

D. GRANTS MANAGEMENT POLICIES

Background:

Grants can be a useful tool for municipalities as they seek to deliver necessary services in a fiscally-responsible manner. However, grant awards may raise policy questions and impose administrative requirements that should be fully understood.

DLS recommends analyzing current and future impact of grants on operating budget, capital improvement program, and debt management.

The Government Finance Officers Association recommends that governments establish processes to promote awareness throughout the government that grants normally come with significant requirements.

D-1 Grant Administration

Policy:

The Town shall consistently seek to maximize the benefits of grants while minimizing their risks. Prior to acceptance of a grant award, the Town shall consider any specialized requirement(s) that apply to the general operations of the grant, specific compliance rules, monitoring of other parties (e.g., sub-grantees) that may receive resources from the grant, specialized reporting requirements, and any long-term commitments required by the grant, such as the requirement - either as a condition of the grant itself or politically - to financially maintain a program or asset after the expiration of the grant, among other considerations. All Town officials applying for grants shall inform the Town Administrator of applications in progress. Submitting an application for a grant less than \$5,000 shall require the approval of the Town Administrator. Submitting an application for a grant greater than \$5,000 shall require the approval of the Board of Selectmen. All Town officials receiving grants shall inform the Town Administrator of grants awarded to the Town. The Town Administrator shall keep the Board of Selectmen informed regarding grant applications in progress and grants awarded to the Town.

The Town shall ensure that it appropriately administers grants after their acceptance, as inappropriate administration can result in the failure to meet all grant requirements, potentially resulting in the need to return some or all of the resources to the grantor.

D-2 Impact on Operating Budget

Policy:

When positions are funded by grants, the current and future impact on the operating budget shall be analyzed. When allowable, the cost for providing benefits, such as health insurance, should be included in the grant budget to cover the Town's cost for providing that benefit.

In all cases where some costs are not covered (e.g., personnel-related benefit costs or indirect costs), those costs should be clearly disclosed prior to the determination to accept the grant. With such disclosure, a proposed plan to cover such unreimbursed costs shall also be presented at the same time for concurrent approval.

D-3 Impact on Capital Improvement Program and Debt Management

Policy:

When grants are accepted for capital purposes, the Town shall include in its capital improvement program any share of costs associated with the grant and project the Town's share of debt service in its debt management plan. Any future increase or decrease in operating costs associated with the grant should be identified in the Town's revenue and expenditure forecast.

References:

Administering Grants Effectively, Government Finance Officers Association Best Practice, May 2013.

E. POLICIES REGARDING ESTABLISHMENT OF FEES

E-1 Fees and Charges

Background:

The Government Finance Officers Association recommends that when certain services provided especially benefit a particular group (e.g., an individual seeking a permit or license), governments should consider imposing charges and fees on the service recipients. Well-designed charges and fees not only reduce the need for additional revenue sources, but promote service efficiency. Regular and consistent review of all fees is necessary to ensure the costs associated with the delivery of specific services have been appropriately identified and that a municipality is collecting reasonable charges.

The Division of Local Services recommends communities adopt written policies for setting charges and fees. A policy should identify what factors are to be taken into account when pricing services. It should also state whether the community intends to recover the full cost of providing the service or benefit and under what circumstances a charge or fee is set at less-than-full recovery (e.g., debt exclusion or other subsidy). Such a policy and the fee structure should be reviewed at least once every five years and whenever relevant statutes change to ensure they remain current, and both should be communicated with the public clearly and openly. These reviews shall be done on a rolling basis to be established by the Town Administrator and generally submitted to the Board for review and consideration as part of the annual budget process

Policy:

Town fees and charges shall be reviewed at least every five years in relation to the cost of providing the service. The Town Administrator or designated staff will compare rates with nearby and/or comparable communities to determine if the fees established are competitive. The Town may decide against full cost recovery where greater public benefit is demonstrated. Exceptions to full recovery costs include cases where the fee maximums are established by the General Laws of Massachusetts (MGL) or where a policy decision has been made otherwise.

In such cases when fees do not cover costs and fees cannot be reasonably raised, the Town may explore other options for the delivery of the services.

References:

M.G.L. c.140

Emerson College v. Boston, 391 Mass. 415 (1984).

Costing Municipal Services: Workbook and Case Study, MA DOR Division of Local Services' workbook.

Establishing Government Charges and Fees, Government Finance Officers Association Best Practice, February 2014

Division of Local Services, A Guide to Financial Management for Town Officials, p. 20-21.

F. UNFUNDED LIABILITIES POLICIES

Background:

Defined as “the actuarial calculation of the value of future benefits payable less the net assets of the fund at a given balance date,” unfunded liabilities represent a significant financial obligation for all levels of government across the country. In Templeton and other Massachusetts municipalities, the two primary unfunded liabilities are for Pensions and Other Post-Employment Benefits (OPEB).

F-1 Pensions/Retirement

Background:

The Contributory Retirement System is a defined benefit program that is governed by Massachusetts General Laws, Ch.32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a state entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts' 105 public pension systems. Funding for this system covers the costs of employees who are part of the Town's retirement system, which does not include teachers, as their pensions are funded by the State. The Town of Templeton is a member of the Worcester County Retirement System and pays an annual pension assessment to the County. Pursuant to current state law, the Worcester County Retirement System has established a funding schedule to fully-fund its liability by 2035.

Policy:

In accordance with state law, PERAC regulations, and government accounting standards, the Town shall continue to fund this liability in the most fiscally-prudent manner, recognizing the fact that the adoption of a funding schedule is, by law, the responsibility of the County retirement board.

References:

M.G.L. c.32

F-2 Other Post- Employment Benefits (OPEB)

Background:

OPEB consists primarily of the costs associated with providing health insurance for retirees and their dependents. The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004 to address the OPEB issue. GASB 43 required the accrual of liabilities of OPEB generally over the working career of plan members rather than the recognition of pay-as-you-go contributions, while GASB 45 required the accrual of the OPEB expense over the same

period of time. The reporting requirements of GASB 43 and 45 include disclosures and schedules providing actuarially-determined values related to the funded status of OPEB. This requires that the accrued liabilities be determined by a qualified actuary using acceptable actuarial methods. Templeton has not yet appropriated any money into an OPEB trust.

Policy:

While there is currently no legal requirement to fund OPEB, the Town recognizes the importance and financial advantage of initiating early and regular funding for these long-term obligations. The Town will endeavor to appropriate funding from a mix of ongoing and one-time revenues, free cash, and unexpended health insurance budget into an irrevocable trust established under MGL c. 32B, §20.

In order to determine the funding schedule, the Town shall commence the preparation of an independent actuarial assessment of its liability no later than Fiscal Year 2019 which is compliant with GASB's requirement. Careful consideration shall be given to identifying the investment vehicle that offers the best rate of return in the safest possible environment, which could include investment in the Massachusetts Pension Reserves Investment Trust (PRIT).

References:

Statement No. 43, Reporting for Postemployment Benefit Plans Other Than Pension Plans, Governmental Accounting Standards Board, April 2004.

Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, Governmental Accounting Standards Board, June 2004.

GASB Statements 43 and 45 on Other Postemployment Benefits, Governmental Accounting Standards Board.

G. RISK MANAGEMENT POLICIES

G-1 Risk Management Program

Background:

In recognition that during daily operations, a municipality is constantly exposed to potential impact of property loss, personal injury, and other liability, the Government Financial Officers Association recommends that governments develop a comprehensive risk management program that identifies, reduces or minimizes risk to its property, interests, and employees. Costs and consequences of harmful or damaging incidents arising from those risks should be contained.

Policy:

The Town's insurance programs shall be aimed at covering the potential impact of the types of property loss, personal injury, and liability the Town is exposed to on a regular basis. If a Town board, commission, or other multiple-member body wishes to add item(s) to the Town's insurance policy, said board, commission, or other multiple-member body must get approval from the Board of Selectmen, unless the Board chooses to delegate this authority to the Town Administrator.

The Town shall develop and maintain a risk management program to protect the Town against the financial consequences of accidental loss of property, liability, and personal injury to the extent possible through effective prevention and loss-control policies and practices.

References:

Creating a Comprehensive Risk Management Program, Government Finance Officers Association Best Practice, March 2009.

H ACCOUNTING/AUDITING/FINANCIAL REPORTING POLICIES

H-1 Annual Audit

Background:

The objective of an audit is to obtain independent assurance that a community's year-end financial statements are reliable, accurate, and complete. An audit also helps to ensure that financial checks and balances are in place to protect public assets. Consequently, it can be a powerful tool by which a community can build taxpayer confidence in government operations.

The Government Finance Officers Association (GFOA) recommends that communities engage the same auditor by entering into multiyear agreements, or a series of one-year contracts, for a term of at least five years. A multiyear agreement allows for greater continuity and enables a new auditor to spread initial start-up costs over multiple years, potentially reducing costs in the initial years.

However, after this term, the GFOA recommends a full, competitive selection process and a rotation of auditors after each multiyear agreement, provided there is adequate competition among qualified auditors. Contracting with a new audit firm not only brings a fresh perspective, but it also reflects good practice.

Where competition is limited, or the performance of the current auditors is satisfactory, participation of the current auditors is acceptable, provided its services have and will, conform to industry standards. In the event the Town chooses to remain with an audit firm, it is advisable to rotate the audit manager on a regular basis.

Policy:

The Town shall have an independent outside audit performed by a certified audit firm each year. The Town shall endeavor to have the audit completed prior to January 1 of each year. The Board shall provide for such an audit by an accountant or a firm of accountants, who have no personal interests, direct or indirect, in the fiscal affairs of the Town government or of any of its officers or employees. The Board shall require a public presentation of the audit and management letter once it is finalized

The Town will either re-advertise for auditing services every 5 to 8 years or ensure that there is a regular rotation of audit managers within a particular firm if it elects to stay with a given audit firm. The Town will strive to have the annual audit completed by January 1 of the following year.

References:

Annual Audits, MA DOR Division of Local Services Best Practice.

H-2 Comprehensive Annual Financial Report

Background:

A Comprehensive Annual Financial Report (CAFR) is a set of government financial statements comprising the financial report of the municipal entity that complies with the accounting requirements promulgated by the General Accounting Standards Board (GASB). GASB provides standards for the content of a CAFR in its annual updated publication *Codification of Government Accounting and Financial Reporting Standards*. A CAFR is compiled by the municipal accounting staff and audited by an external Certified Public Accounting firm utilizing GASB requirements. It is comprised of three sections: Introductory, Financial, and Statistical. It combines the financial information of fund accounting and enterprise authorities accounting.

Policy:

The Town shall work towards the preparation of a Comprehensive Annual Financial Report (CAFR) that meets the criteria established by the GFOA's Certificate of Achievement in Financial Reporting Program. This program encourages the preparation of a comprehensive report that goes beyond the annual audit report and presents information that enhances government transparency and disclosure.

H-3 Monthly & Quarterly Reporting

Background:

Monthly reporting helps a community to determine whether sufficient funds are available to cover current obligations, any surplus can be invested, or shortfall exists requiring temporary borrowing.

Policy:

The Town Accountant shall produce and distribute monthly budget-to-actual reporting to evaluate the Town's financial position per Massachusetts state law. These reports shall be submitted to the Board, user agencies, Town Administrator, and Advisory Committee, among others. This will enable the Town to take prompt management action in the event that fiscal problems are indicated or adjust spending behavior to meet financial challenges.

The Town's Financial Team (Accountant, Treasurer/Collector, Principal Assessor) shall make a formal public presentation to the Board and the status of accounts, their activities and concerns over negative trends each month following the ending of a fiscal year quarter together with any steps recommended by the Town Administrator to deal with such negative trends.

References:

H-4 Cash Collections

Background:

One of a government's functions is to collect taxes and other revenues. The process involves many officials and entities, including the Treasurer/Collector's office, accounting office, legal counsel, tax assessor, other departments or agencies, other governments at the state and/or local level, commercial banks, and private collection agencies.

Policy:

The Town shall collect all revenue using fair and consistent methods, exercising all powers provided to it under law.

On or before September 1, the Town shall commence tax title proceedings against all properties that owe property taxes to the Town.

The Treasurer/Collector shall aggressively pursue the collection of delinquent accounts and with assistance from the Deputy Collector and other Town officials to pursue collection of outstanding real estate taxes, personal property taxes, excise taxes, fines, and other owed monies. The execution of a systematic and deliberate program to collect monies owed is intended not only to capture revenue, but also to establish a clear policy that tax delinquents will be aggressively pursued. The Treasurer/Collector shall execute in a timely manner collection remedies such as issuance of demands immediately after bills become past due and initiate tax taking shortly afterwards to increase the rate of collection of municipal monies, thereby assisting in the financial stability of the Town. The Town may employ a private collections agency if it is deemed necessary and prudent by the Board of Selectmen

The Treasurer/Collector shall establish and maintain reliable recordkeeping systems and enforce a timely collections process. All amounts committed must be supported with a warrant and a detailed listing of all amounts due. All monies received by any department or Town office should be turned over to the Treasurer/Collector's office at least weekly, on a uniform date and time to be established by the Treasurer/Collector, so they may be deposited in the bank in a timely manner.

References:

Revenue Collection, Government Finance Officers Association Best Practice.

H-5 Ambulance Write-Off

The purpose of this policy is to outline the procedures that will be used to write off ambulance receipts that have not been collected. This policy shall be administered by the Town Administrator, with the advice and input of the Fire Chief. The Town Administrator may delegate to and seek assistance from other Town staff as needed.

Policy:

The policy of the Templeton Fire Department and the Town of Templeton is to collect all receivables generated by the Fire Department ambulance service, with the exception of cases where payment would create severe financial hardship.

In implementing this policy, the Town Administrator and the billing company will at all times be mindful that it is the intent of the Board of Selectmen that all Templeton residents and visitors should receive prompt and professional emergency medical service regardless of their ability to pay for said services. Toward that end, all Town staff and vendors are directed to treat all waiver requests with sensitivity and fairness and to ensure that all patients will have full access to services without regard to payment ability.

a) Background

The Town of Templeton contracts with an outside vendor to provide ambulance billing and collection for ambulance services provided by the Fire Department ambulance. The Town of Templeton, as part of an agreement with the billing company, requires a standard method of pursuing collections that ensures payments are received that are owed to the Town, based on established rates set by the Town as allowed under federal or state medical reimbursement regulations.

b) Procedures

- i. The Town shall receive and review a monthly balance of accounts, including all aging and current accounts, provided by the billing company. The Town Administrator and Fire Chief shall meet on a quarterly basis to reconcile outstanding balances, confirm receivables, review uncollected receivables that the billing company recommends be written off, and review claims of financial hardship.
- ii. The Town of Templeton shall meet with the billing company at least biannually, in January and June, to discuss aging receivables that have had no activity within the prior 180 days. The process utilized by the billing company to pursue individual uncollected accounts shall be reviewed. The methods of collection that are considered to be fair and reasonable are: correspondence to the insurance company, if the patient was insured for their medical transport, or if uninsured, documented mail service, phone calls, emails, or fax transmissions to the patient. The final step will be to determine if the patient was reimbursed directly from their insurance company for their medical transport and has not reimbursed the Town.
- iii. The Town Administrator, with the recommendation of the Fire Chief, after confirming that the above policy has been met, will make a determination that an account is to be written off as an uncollected account. This determination does not constitute forgiveness of the debt if at a future date payment is received by the Town or billing company. The determination to write off an account shall be based upon the inability of the billing company, or any agents that they may use, to locate or obtain direct

contact with a patient, either by registered letter or some other means. A list of uncollectable accounts that are determined to be written off from the fiscal year prior to the one just completed shall be provided to the Board of Selectmen for their review and action each July.

c) Collection Agency

If the patient has ignored all attempts for reconciliation of their account the billing company will enter the account onto a collection report. This report will be sent to the Town on a quarterly basis when it will be reviewed by the Town Administrator and Fire Chief to determine if some or all accounts will go to the collection agency. The Fire Chief will return the report to the billing company and provide them with a list of which of the patient accounts will go to a collection agency.

d) Financial Hardship Requests

- i. Requests for a waiver of a portion or all of an ambulance bill shall be submitted by the patient to the billing company on the billing company's approved form for review and determination of financial conditions of the patient and ability to pay. The request may require documentation, such as hospital fee confirmation, a letter from a third party such as a social worker, or a letter from the patient attesting to their hardship that has been signed under the pains and penalties of perjury.
- ii. The billing company will review all requests for waivers based upon financial hardship and shall issue a recommendation to the Fire Chief. The Chief will then review the recommendation from the billing company and make a recommendation to the Town Administrator. The Town Administrator will make the final determination on waivers or hardship requests.
- iii. The Fire Chief shall notify the billing company of the decision of the Town Administrator relative to the request for a waiver or financial hardship within five (5) days so that it may be documented in the accounts receivable report issued by the billing company.

All information received as a result of this policy, including patient name, address, medical condition or history, and financial information is protected and may not be used as public record. Patient information is subject to compliance with federal, state, and local regulations relative to medical, personal and financial information for purposes of records retention and public record access.

H-6 Reconciling Cash and Receivables

Background:

Two of the largest assets for a community are cash and receivables. Information pertaining to these is kept by the Treasurer/Collector and the Accountant. A Treasurer is the custodian of the

community's revenues, tax titles, and tax possessions, while a Collector keeps listings of outstanding receivables due to the community, and an Accountant is responsible for maintaining the accounting records. Prompt and frequent reconciliations between these offices are essential in order to maintain control and ensure checks and balances are in place.

Policy:

Within thirty calendar days after the end of each month, the Treasurer/Collector shall internally reconcile the cashbook to all bank statements and the Treasurer/Collector shall internally reconcile all receivable balances with the receivable control. The results of these reconciliations shall be forwarded to the Accountant's office and compared to the general ledger records. If differences are determined, the Treasurer/Collector and Accountant shall reconcile the variances (e.g., missing information, errors, and timing differences). The Town Administrator shall ensure compliance with the timeliness and completion of this process.

The Town shall reconcile revenues and expenditures for each fiscal year within two months of the end of the fiscal year.

References:

Reconciling Cash and Receivables, MA DOR Division of Local Services Best Practice.

H-7 Cash Flow Forecasting and Budgeting

Background:

The purpose of cash flow forecasting is to determine whether sufficient funds are available to cover current obligations, any surplus can be invested, or if any cash shortfall exists which may require temporary borrowing.

The Division of Local Services recommends maintaining a cash flow budget to forecast investment opportunities or borrowing needs. Major revenue sources like property taxes and state aid are generally received in large lump sums at specific points in the fiscal year and do not necessarily coincide with expense patterns, which often results in cash surpluses or shortfall during certain periods of the year.

The Government Finance Officers Association also recommends cash flow forecasting as a best practice. When used as a cash management guide, it can lead to the optimized use of funds as well as ensure sufficient liquidity.

Policy:

Beginning in FY2019, the Accountant and Treasurer/Collector will develop a cash flow forecast for the upcoming fiscal year after approval of the annual budget and before July 1 each year.

References:

Cash Flow Forecast in Treasury Operations, Government Finance Officers Association Best Practice, February 2011.

I. PROCUREMENT AND PURCHASING POLICIES

I-1 Procurement and Purchasing Policy

Background:

The Commonwealth of Massachusetts establishes municipal purchasing regulations under M.G.L. Chapter 30B and other related regulations. The State Inspector General's office has oversight of public purchasing laws and has published a comprehensive guide to Chapter 30B requirements.

Policy:

The Town is committed to ethical business practices, professional integrity, and compliance with all procurement laws and regulations. The Town will provide fair opportunities to participants in competitive processes for the award of Town contracts. Process integrity will be reinforced by the practices outlined here to ensure confidentiality during the bid evaluation process and to assess and address conflicts of interest in all competitive solicitations. The Town shall investigate all allegations of conflict of interest or misconduct brought to the attention of Town staff.

The Town shall follow the guidance contained in the Inspector General's "*The Chapter 30B Manual: Procuring Supplies, Services and Real Property*" in order to comply with the requirements of M.G.L. Ch. 30B.

J. INVESTMENT POLICIES

J-1 Investment Policy

Background:

A local government's investment policy establishes guidelines and responsibilities in accordance with state law for managing and investing municipal funds.

The Governmental Accounting Standards Board recommends the disclosure of key policies affecting cash deposits and other long-term investments to ensure they are managed prudently or are not subject to extraordinary risks.

When assessing municipalities for credit quality, credit rating agencies look for investment management policies that address selection of financial institutions for services and transactions, risk assessment, investment objectives, investment maturities and volatility, portfolio diversification, safekeeping and custody, and investment performance reporting, benchmarking, and disclosure.

Policy:

The Treasurer/Collector is responsible for investing Town funds and will make all decisions regarding their management. The Treasurer/Collector shall invest Town funds in a manner that meets daily operating cash flow requirements and conforms to state statutes governing public funds, while adhering to generally-accepted diversification, collateralization, and the prudent investment principles of safety, liquidity, and yield. The Treasurer/Collector will also regularly monitor statutory changes governing investments and offer any policy amendments to the Town Administrator. The Treasurer/Collector will submit a report of investments on a quarterly basis to the Town Administrator.

References:

M.G.L. c. 44, §54, §55, §55A, and §55B

Deposit and Investment Risk Disclosures, Governmental Accounting Standards Board Statement No. 40, as amended by Statement No. 3, March 2003.

Creating an Investment Policy, Government Finance Officers Association Best Practice, October 2010.

Financial Management Assessment, Standard and Poor's, June 2006.

J-2 Post-Issuance Tax Compliance Procedure for Tax-Exempt Debt Obligations and Other Tax-Benefited Obligations

Background:

Post-issuance compliance procedures are designed to provide for the effective management of a municipality's post-bond or note issuance compliance program for tax-exempt and other tax-benefited bonds in a manner consistent with state and federal laws applicable to such obligations.

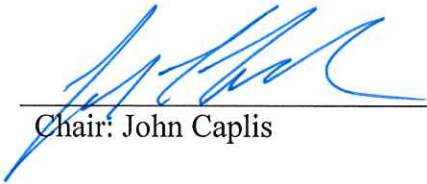
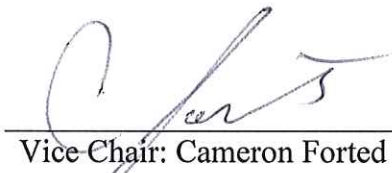
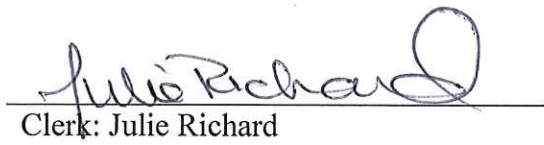
Policy:

The Treasurer/Collector shall review post-issuance compliance procedures at least annually and implement revisions or updates as deemed appropriate, in consultation with the Town's bond counsel and/or financial advisor.

AUTHORIZATION

Templeton Financial Policies adopted October 10, 2017.

Board of Selectmen


Chair: John Caplis
Vice Chair: Cameron Forted
Clerk: Julie Richard
Member: Doug Morrison
Member: Diane Haley Brooks



Memorandum

TO: Templeton Board of Selectmen
FROM: Edward J. Collins, Jr. Center for Public Management
DATE: October 16, 2017
RE: Miscellaneous findings regarding the Advisory Committee in Templeton

Background

Although the primary focus of this Community Compact project is Templeton's budget document, process, and related financial policies, throughout the research for the project, the Center project team has become aware of various issues affecting the Town's ability to develop its budget and financial policies. This memo addresses one of these topics: the role and responsibilities of the Town's Advisory Committee. (Future memos may address other aspects of the process.)

Advisory Committee Vacancy Appointments

The Center project team was reviewing the Town's finance-related bylaws and noticed an unusual provision related to how the Advisory Committee is constructed (emphasis added):

*Article IV, Section 3. **The said committee shall fill any vacancy which may occur in its membership, by vote**, attested copy of which shall be sent by the secretary to the Town Clerk. If any member is absent from five consecutive meetings of said committee, except in case of illness, his position shall be deemed to be vacant and shall be filled as herein provided. The term of office of any person so chosen to fill a vacancy shall expire at the final adjournment of the next succeeding Annual Town Meeting, and the Moderator thereof shall appoint his successor to complete the unexpired term of the member in whose office such vacancy originally occurred."*

The project team is aware of only one other town (Townsend) that similarly provides for the Advisory Committee to select its own members in the event of vacancies. In those towns where the Moderator is the appointing authority of the Advisory Committee (which is a plurality of Massachusetts towns), the Moderator typically fills vacancies that appear. Allowing a board or committee to appoint its own members, even for a short period of time, risks creating a situation where any traits or points of view can become self-reinforcing.

It would be worth considering a revision to the bylaw to remove this provision to reduce the potential that a future Advisory Committee becomes self-reinforcing.

Role of the Advisory Committee in the Annual Budget Process

It was also brought to the Center project team's attention that the Town's general bylaws describing the budget process appear to contain some internal inconsistency. Below are the two sections in question. The first is the Article IV, Section 4, which describes the Advisory Committee's role and appears to be the older of the two provisions. The second is Article III, Section 4, which describes the Town Administrator's role and appears to be more recent.

Article IV, Section 4. It shall be the duty of the Advisory Committee annually to consider the expenditures in previous years and the estimated requirements for the ensuing year of the several boards, officers and committees of the town, as prepared by them in such form and detail as may be prescribed by said committee. The said committee shall add to such statement of expenditures and estimates another column, giving the amounts which in its opinion should be appropriated for the ensuing year, and shall further add thereto such explanations and suggestions relating to the proposed appropriations as it may deem expedient, and report thereon as provided in section five of Article II.

Article III, Section 4. "It shall be duty of the Town Administrator in conjunction with the BOS to consider expenditures and develop a budget for the ensuing fiscal year of the several boards, officers and committees of the town, as prepared by them in such form and detail as prescribed by the Town Administrator." Passed 5-16-13, Approved by AG 8-22-13. Amended 5-19-14, Approved by AG 7-2-14

Both of these sections are common in other communities as budget process provisions. However, what is not common is for the same town to have both, given the confusion that could be generated over responsibilities. Between the two, it is the second, more recent section that is the direction that towns across Massachusetts seem to be moving in their approaches to annual budget development. As town finances and operations have gotten more complicated over the decades, many towns have placed more responsibility for the development of the budget in the hands of the town administrator, working under the policy guidance of the board of selectmen. Putting the town administrator in charge of the development of the budget makes sense from a practical standpoint, since it is the town administrator who has the most direct knowledge of day-to-day operations of the non-school departments. (Historically speaking, finance committees were empowered as the default writers of the budget in towns in the 1920s, although from the beginning towns were allowed to move that responsibility by bylaw. The first finance committee was created around 1870, while town meetings have been operating since roughly 1630.)

This approach also makes sense from a philosophical standpoint, since the town administrator reports to the board of selectmen, which is the chief executive officer of the town. Theoretically, the advisory committee is akin to a standing representative of the legislative (i.e., town meeting). This is described nicely in the widely-respected *Finance Committee Handbook* produced by the Massachusetts Association of Town Finance Committees and available on multiple town websites.¹ In the preface on "The Role of the Finance Committee," the *Handbook* Editor and long-time Arlington Finance Committee chairman writes (emphasis added):

*This preface will summarize this "discussion" into the broader framework of the division of powers within local government. I see this division of powers as comparable to that at the state and federal government. **The board of selectmen and town manager/administrator/executive secretary are part of the executive branch of government. It is their job to collect budget information, develop budget priorities and formulate a balanced budget, the same as a president or governor. Once developed, that budget is presented to the finance committee, representing the legislative branch, the town meeting. In effect, the local finance committee has the same role as the House Ways and Means Committee in the State Legislature. It is the finance committee's responsibility to receive the budgets from the executive branch (either as***

¹ See, for example:

<http://www.brookfieldma.us/documents/Advisory%20Committee/20110601%20%20Finance%20Committee%20Handbook.pdf>

a collective whole or individually by department), analyze them, have hearings where the department heads and the public can testify, and present a balanced budget to town meeting. That budget should reflect the finance committee's decisions based upon their best judgement of the issues and finances of the town. The budget before town meeting is the finance committee's and it is their job to explain and defend it.

While the Center project team does not necessarily agree with two parts of this formulation (that it is a good idea for the Finance Committee to receive budgets individually by department and that it must be the Finance Committee's budget presented to Town Meeting), this statement otherwise paints a good picture of the roles of the Board of Selectmen, Town Administrator, and Finance (or Advisory) Committee in a budget process in many Massachusetts towns.

Many of Templeton's self-selected comparison communities have moved in the direction of a budget process directed more by a Town Administrator/Manager, either within their bylaws or through the adoption of a charter. (See Appendix: Advisory Committee Comparables Chart.)

There are several reasons to believe that it would be helpful for Templeton to continue moving toward a process led by the Town Administrator. First, given the financial and budgeting challenges of the past few years, having professional staff develop the budget may reduce the likelihood of future issues, while at the same time empowering the Advisory Committee to serve as a check-and-balance on the proposed budget.

Second, now that the Town has adopted financial policies, there is clear guidance for a Town Administrator to rely on in developing the budget.

Third, given the possibility that the Town may be recruiting a permanent Town Administrator at some point within the next year, it will be very important to ensure that the position is attractive to the most experienced candidates possible. One key thing that experienced candidates want to see is that the authority and powers of the position are in alignment with the responsibilities. An experienced candidate can look quickly at the Town's code and see whether they are actually provided the tools that they need to fulfill the responsibilities they are given. A Town Administrator position held responsible for the successful operations of the Town but without a substantial role in the development of the budget to fund those operations is a position set up to fail. (It is worth noting that, at the end of the day, it will always be Town Meeting's final decision on what to fund, but the Town Administrator needs the ability to make a clear case for what s/he thinks is needed for the operations to succeed.)

In short, it would be useful for the Town to update its bylaws to, at a minimum, alter Article IV, Section 4 to remove the conflict with the newer Article III, Section 4 provision and to leave the Town Administrator-led process in place.

Structural Change via Bylaws or Charter

As noted in both sections above, the most obvious mechanism available to the Town to address the issues noted is simply to update the specific bylaws in question. At the same time, the Center project team would note that the issues noted both point toward the need for a larger, more systemic review of the Town's roles, responsibilities, and organizational structure. The Center project team would recommend the creation of a Town Government Study Committee at some point in the future to take up these issues more systemically, either through more substantial bylaw revisions or the development of a charter for the Town.

Appendix: Advisory Committee Comparables Chart

Town	County	2013 Pop.	Statutory Basis	Construction	Role
Templeton	Worcester	8,134	Bylaws	<p>Section 1. There shall be an Advisory Committee consisting of seven legal voters of the town who shall be appointed by the Moderator as hereinafter provided. No elective or appointive town officer or town employee shall be eligible to serve on said committee, except that a representative from the Advisory Committee shall be entitled to serve as a member of the Capital Planning Committee and the Insurance Committee.</p> <p>Section 3. The said committee shall fill any vacancy which may occur in its membership, by vote, attested copy of which shall be sent by the secretary to the Town Clerk. If any member is absent from five consecutive meetings of said committee, except in case of illness, his position shall be deemed to be vacant and shall be filled as herein provided. The term of office of any person so chosen to fill a vacancy shall expire at the final adjournment of the next succeeding Annual Town Meeting, and the Moderator thereof shall appoint his successor to complete the unexpired term of the member in whose office such vacancy originally occurred.</p>	<p>Section 4. It shall be the duty of the Advisory Committee annually to consider the expenditures in previous years and the estimated requirements for the ensuing year of the several boards, officers and committees of the town, as prepared by them in such form and detail as may be prescribed by said committee. The said committee shall add to such statement of expenditures and estimates another column, giving the amounts which in its opinion should be appropriated for the ensuing year, and shall further add thereto such explanations and suggestions relating to the proposed appropriations as it may deem expedient, and report thereon as provided in section five of Article II.</p> <p>Section 4a. All articles, other than those deemed by the Board of Selectmen to constitute an emergency, sought to be inserted in the Town Warrant for the Annual Town Meeting shall be filed with the Board of Selectmen, and referred by them to the Advisory Committee on or before March 20 and all articles sought to be inserted in the Warrant for a Special Town Meeting shall be referred by the Board of Selectmen to the Advisory Committee at least 15 days before the date set for such meeting.</p>

Ashburnham	Worcester	6,155	Charter/ Bylaws	(Bylaws) Section 1 The Advisory Committee shall consist of seven members, each a registered voter and domiciled in the town, who shall be appointed by the moderator, provided that no person who shall have the care, custody or disposal of town funds, or the care, custody or disposal of town property, either as a town officer, or member of any town committee, or an agent of such officer or town committee, shall be eligible to serve on said committee.	(Charter) Section 15. The board of selectmen shall consider the tentative budget submitted by the town administrator and make such recommendations relative thereto as it deems expedient and proper in the best interests of the town. On or before the seventy-fifth day prior to the annual town meeting, the board of selectmen shall transmit a copy of the budget, together with its recommendations relative thereto, to each member of the advisory board.(Bylaws) Section 5 It shall be the duty of the Advisory Committee annually to consider the expenditure in previous years and the estimated requirements for the current fiscal year, which shall be submitted by the several officers, boards and departments of the town in such form and detail as shall be prescribed by said committee. Said committee shall make a report tabulating such expenditures and estimates together with the amounts which, in its opinion, shall be appropriated for the current fiscal year, including such pertinent recommendations as it may deem appropriate, and its consideration of capital budgeting. Said report is to be distributed according to Chapter II, Section 4, of these by-laws.
Athol	Worcester	11,619	Charter	2-5-3 The Moderator shall appoint: (a) seven members of the Finance and Warrant Advisory Committee;	8-3-1 At least sixty days prior to the start of the spring session of the annual Town Meeting, the Manager shall submit at a joint Meeting of the Board of Selectmen and the Finance and Warrant Advisory Committee a budget for the ensuing year and an accompanying message, unless otherwise provided for by general law. ... 8-3-3 The budget shall provide a complete financial plan for all Town funds and activities and shall be in such form as the Finance and Warrant Advisory Committee may require... 8-4-1 The Finance and Warrant Advisory Committee shall conduct one or more public Meetings on the proposed budget and shall issue its recommendations in print and make copies available to the voters at least fourteen days prior to the spring session of the annual Town Meeting.
Ayer	Middlesex	7,821	Bylaws	SECTION 2. There shall be an Finance Committee consisting of five voters of the Town, appointed by the Selectmen hereinafter provided, none of whom shall be a Town Officer elected by ballot or an appointed official receiving a salary, which committee may consider any and all municipal questions for the purpose of making reports or recommendations to the Town.	Said Finance Committee shall examine all articles in all warrants calling for expenditure of money and recommend amounts to be appropriated for the expenditure of the Town.

Dudley	Worcester	11,516	Bylaws	<p>The Moderator shall appoint from the citizens of the town five (5) members of said committee to serve staggered terms of three years. The Board of Selectmen shall appoint from the citizens of the town two (2) members of said committee to serve staggered terms of three years. The Town Treasurer shall appoint from the citizens of the town two (2) members of said committee to serve staggered terms of three years. The term of office of said appointees shall expire on June 30 of the fiscal year following which their successors are appointed. Said committee shall choose its own officers and shall serve without pay, excepting, however, that the secretary thereof may receive such compensation as the town may by vote, provide. Said committee shall cause to be kept a true record of its proceedings.</p>	<p>Section 4. It shall be the duty of the F.A.A. committee to consider the annual budget to the F.A.A. by the Board of Selectmen and add another column to the Town Administrator's prepared statement, giving the amounts which in its opinion shall be appropriated for the ensuing year and shall prepare a statement giving explanations and suggestions in relation to the proposed appropriations as it may deem expedient and report thereon as provided in Section 7 below. Section 5. Said committee shall have control of the Reserve Fund as provided in Chapter 40, Section of MGL.</p>
Lancaster	Worcester	8,054	Bylaws	<p>§ 17-1 Membership; terms; vacancies. There shall be a standing Finance Committee consisting of five members elected at large, none of whom shall hold public office concurrently with his service on the Committee. The members of the Finance Committee shall be elected for alternating three-year terms. Any vacancies in the Finance Committee shall be filled in accordance with MGL c. 41, § 11.</p>	<p>§ 17-2 Duties. It shall be the duty of the Finance Committee to investigate and report to the Town its recommendations on all pertinent facts relating to any articles in a Warrant the subject matter of which pertains to the appropriation or expenditure of money, the creation of a debt, or the disposition of Town property. For this purpose the Committee shall have access to all books, vouchers, and other documents and papers belonging to the Town.</p>

Orange	Franklin	7,756	Bylaws	<p>§ 12-1Membership; appointment; terms; officers. There shall be a Finance Committee consisting of seven members who shall reside in the Town and shall be registered voters therein. No officer or employee of the Town shall be eligible to serve on said Committee. Within 10 days after the final publication of this article, in case it shall be approved by the Attorney General, the moderator shall appoint two members of the Finance Committee to serve for three years. All appointments to the Finance Committee heretofore made and in effect at the time of the adoption of this article shall continue in force until the expiration of the respective terms of appointment. Within 10 days after each annual meeting after 1936, the Moderator shall appoint for the term of three years such number of members of the Finance Committee as shall be necessary to replace the members whose terms have expired. In the event of a vacancy for any other cause than expiration of term of office, the Moderator shall forthwith fill such vacancy for the unexpired term. The Finance Committee shall elect its own Chairman and Secretary.</p>	<p>§ 12-2Duties and responsibilities.[Amended 5-2-2005 ATM, Art. 11, approved 8-4-2005]In addition to the duties with relation to the reserve fund prescribed by law, the Finance Committee shall consider all municipal questions involving the appropriation of money, and may consider any municipal question, make such recommendations as the Committee deems advisable upon all subjects considered by it, and shall submit its recommendations and report to each Town Meeting, regular or special. The Finance Committee shall submit a budget at the Annual Town Meeting.</p>
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Shirley	Middlesex	7,613	Bylaws	<p>There shall be a Finance Committee consisting of seven members appointed by the Moderator. All of the members shall be registered voters of the Town of Shirley.</p> <p>The members shall each serve for a three-year term, so arranged by the Moderator that two or three terms shall expire at the end of each year.</p> <p>The Moderator shall fill any vacancy which may occur in the membership of the committee. Notice of the appointment shall be sent by the Moderator to the Town Clerk for the records. If any appointed member is absent from three consecutive meetings of the committee except in case of illness, his or her position shall be deemed vacant by the chairman and upon written notification to the Moderator a successor shall be appointed to fill the vacancy.</p>	<p>Section 4 All articles relating to financial matters in the warrant for a town meeting shall be referred to the Finance Committee for its consideration. Said committee shall after due consideration of the subject matter of all articles, make a report to the meeting of its findings with recommendations relative to financial matters and the conduct of town business. The Committee's annual report shall contain expenditures in previous years and estimated requirements for the ensuing year of the several boards, officers and committees of the town, and prepared by them in such a form and detail as may be prescribed by said committee. The committee shall add to such statement of expenditures and estimates, another column giving the amounts which in its opinion should be appropriated for the ensuing year and add explanations where necessary. The entire report may be contained in the Annual Town Report following the warrant for the ensuing year or may be published separately, but in either case, the Board of Selectmen shall make copies of the Warrant containing the recommendations of the Finance Committee available at the Municipal Building and Hazen Memorial Library in Shirley Village and at the Center Town Hall in Shirley Center in advance of the day fixed for the Annual Town Meeting, as well as at the meeting itself. All articles in the warrant for the coming year that are not approved by the Finance Committee must be footnoted and explained during the discussion period of the Article. [Amended May 15, 1978 ATM; and May 16, 1994 ATM]</p>
Townsend	Middlesex	9,194	Charter/ Bylaws	<p>(a) Finance Committee – There shall be a Finance Committee appointed by the Moderator in accordance with Town By-law and the laws of the Commonwealth. § 41-3 Vacancies. Whenever a vacancy occurs in said Committee, said vacancy shall be filled by said Committee by the appointment of a person to serve until the close of the next Annual Town Meeting, when the Moderator thereof shall appoint, in the same manner as the original appointment, a successor to fill out the unexpired term of the person whose office has been vacated.</p>	<p>§ 41-1 Referral of warrant articles. [Amended 3-8-1971 ATM by Art. 52] There shall be a Finance Committee for the Town, to which shall be referred all articles in any warrant hereafter issued for a Town Meeting. The Selectmen, after drawing a warrant for a Town Meeting, shall immediately forward a copy thereof to each member of said Committee which shall consider all articles in the warrant and make such reports, in print or otherwise, to the Town Meeting as it deems for the best interest of the Town. The said Committee shall consist of seven persons to be appointed as provided in the following section.</p>

Ware	Hampshire	9,884	Charter	<p>6-3 Finance Committee The Board of Selectmen shall appoint a finance committee of five (5) members, to serve for terms of three (3) years, arranged so the terms of an equal number as possible expire each year. The finance committee shall serve in an advisory capacity to the Town Manager and Board of Selectmen. The finance committee shall conduct at least one (1) public hearing on the proposed budget and provide recommendations to the Town Manager.</p> <p>The finance committee shall consider in public meetings the detailed expenditures for each Town agency proposed by the Town Manager, and may confer with representatives of any such agency in connection with such considerations. The finance committee may require the Town Manager or any other Town agency to provide such additional information as it deems necessary or desirable in furtherance of its responsibility.</p>	<p>6-2 Budget and Budget Process By the first Monday in February the Town Manager shall submit the budget for the next fiscal year to the Finance Committee for review and recommendations. The Finance Committee shall return the budget with Finance Committee recommendations by the first Monday in March to the Town Manager. A copy of the budget shall be sent to the Board of Selectmen by the first Monday in April.</p>
Winchendon	Worcester	10,542	Charter/ Bylaws	<p>(b) Finance Committee—There shall be a Finance Committee which shall be appointed by the Moderator. The number of members, the term of office and further conditions of appointment, and service may be provided by bylaw.</p>	<p>(a) Public Hearing—The Finance Committee shall forthwith upon receipt of the proposed budget provide for the publication in a local newspaper of a notice stating the date, time and place, not less than seven nor more than fourteen days following such publication, when a public hearing will be held by the Finance Committee on the proposed budget.(b) Review—The Finance Committee shall consider, in open public meetings, the detailed expenditures proposed for each Town agency and may confer with representatives of any Town agency in connection with its review and consideration. The Finance Committee may require the Town Manager or any other Town agency to furnish it with such additional information as it may deem necessary to assist it in its review of the proposed budget.(c) Presentation to the Town Meeting—The Finance Committee shall file a report containing its recommendations for actions on the proposed budget which shall be available at least seven days prior to the date on which the Town meeting acts on the proposed budget. When the proposed is before the Town meeting for action, it shall first be subject to amendment, if any, by the Finance Committee.</p>



Memorandum

TO: Templeton Board of Selectmen
FROM: Edward J. Collins, Jr. Center for Public Management
DATE: December 20, 2017
RE: Analyses of potential revenue strategies – local option meals tax

Background

Although the primary focus of this Community Compact project is Templeton's budget document, process, and related financial policies, during the research for the project, the Center project team was asked to suggest opportunities for potential new revenue for the Town to help address budget challenges. This memo addresses one potential new revenue strategy: adopting a local option meals tax. (A prior memo addressed the role and responsibilities of the Town's Advisory Committee, and future memos may address other topics related to the budget and budget process.)

Overview of the Local Option Meals Tax

In 2009, the Massachusetts legislature adopted a "Local Option Meals Excise," which allows cities and towns to levy a 0.75% excise tax, in addition to the existing 6.25% State tax, on the sale of restaurant meals in the municipality. The tax is collected by the Department of Revenue and disbursed to municipalities on a quarterly basis. There is no additional burden on restaurants because the process to collect meals tax is already in place because of the State meals tax.

In terms of an impact on restaurant-goers, the chart below shows how the new tax would affect them, depending on the cost of the meal purchased.

Impact of Tax on Restaurant Customer's Bill			
Item	On a \$10 bill...	On a \$25 bill...	On a \$75 bill...
6.25% State Tax (already collected)	\$0.63	\$1.56	\$4.69
0.75% Proposed Local Tax	\$0.08	\$0.19	\$0.56
Total Bill (if there were no tax)	\$10.00	\$25.00	\$75.00
Total Bill (only State tax, as it is now)	\$10.63	\$26.56	\$79.69
Total Bill (with proposed local tax)	\$10.70	\$26.75	\$80.25

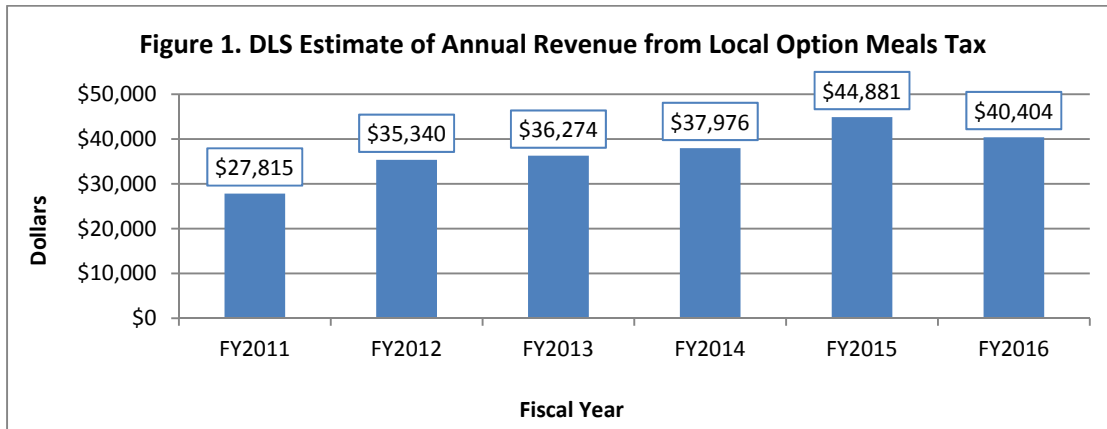
Recommendation:

The Town should consider whether accepting Massachusetts General Law Chapter 64L, Section 2(a) is appropriate for Templeton. The method of acceptance is a majority vote of Town Meeting. Upon an

affirmative vote, the tax goes into effect on the first day of the next calendar quarter that is at least 30 days after the vote. The Town must notify the Division of Local Services of the vote.

Potential Revenue Impact:

The Department of Revenue's Division of Local Services released estimates of revenue for each municipality at the time that the local meals tax was created. These estimates indicate that Templeton could expect to receive approximately \$45,000 in FY2015 and \$40,000 in FY16. See Figure 1, below. The DLS estimates have proven to be fairly accurate based on a sample of municipalities that have already adopted the tax and for whom actual collections data are available.





Memorandum

TO: Templeton Board of Selectmen
FROM: Budget Project Team, Edward J. Collins, Jr. Center for Public Management
DATE: July 30, 2018
RE: General Observations from Budget Project (Memo 3 of 3)

Background

Although the primary focus of this Community Compact project has been Templeton's budget document, process, and related financial policies, during the work on the project, the Center project team observed a variety of related challenges and issues.

This memo is intended to collect and document these observations and related recommendations. Some of the recommendations may improve the Town's budget and/or budget process directly; others may be broader but would have indirect positive effects on the budget and/or budget process. (The Center has provided two prior memos during this project, one addressing the potential new revenue strategy of adopting a local option meals tax and another that addressed the role and responsibilities of the Town's Advisory Committee.)

It is worth noting that the project team is aware that the Town has faced financial, managerial, and political challenges in recent years. It is also clear that many elected and appointed officials have been working hard to turn the Town around, and that significant progress has been made.

Table of Findings and Recommendations		
#	Finding	Recommendation
A. ORGANIZATIONAL STRUCTURE		
1	The Town has no charter, no significant organizational structure special acts, and bylaws that have needed organizing and updating	Create Town Government Study Committee (TGSC) with a broad mandate to review the Town's organizational structure, and (if the TGSC deems it appropriate) consider the drafting of a charter or narrower special act for the Town, as well as the substantive revising of the bylaws to fit with the new charter or special act
2	The Town's decentralized organizational structure creates challenges	
B. FINANCIAL PROCESSES AND PROCEDURES		
3	Payroll is still weekly	Move to bi-weekly payroll
4	The Town just completed its first long-term financial forecast	Continue to update annually and develop the Town's long-term financial forecast
5	Indirect costs have not been charged to enterprise funds (although the FY19 budget includes sewer indirect costs for the first	Analyze enterprise fund indirect costs absorbed by the general fund and the periodic contributions made by the light plant

	time), and the light plant has informal arrangement that is similar to a PILOT but is not a PILOT	to the general fund, and develop chargeback plan and mechanism for payments
6	New financial policies in place will need to be followed and monitored, as well as periodically reviewed, revised, and/or expanded	Set up plan that will ensure implementation and monitoring of newly-adopted financial policies, as well as periodic review and revision of the policies
C. STAFFING AND MANAGEMENT		
7	Recruiting candidates for key positions is challenging	Consider a compensation and classification study for department heads and potentially other positions
D. OTHER MISCELLANEOUS		
8	There is a long history of animosity in Town politics	Continue to highlight the positive improvements being made in Town
9	New board and committee members do not receive adequate training	Provide new board and committee members training on open meeting law, public records law, Robert's Rules of order, their mandate and responsibilities, and other topics

A. ORGANIZATIONAL STRUCTURE

1. The Town has no charter, no significant organizational structure special acts, and bylaws that have needed organizing and updating

In those towns that have one, a charter is in some ways like the constitution of the town. It provides the overarching structure of the municipal government and the foundation of local laws on top of which the bylaws fill in the critical details. The Town of Templeton does not have a charter. Instead, the Town's local legal framework (sometimes called a "legal base") consists of its bylaws, Massachusetts General Laws accepted, and special acts of the legislature, along with votes of Town Meeting and policies adopted by the Board of Selectmen. While many towns of Templeton's size have no charter, that number has been steadily dropping over the last several decades.

When combined with general bylaws that are somewhat disorganized and outdated, and a lack of structure-related special acts, both of which are the case in Templeton, the absence of a charter can be a source of challenges. For example, the lack of a charter makes the Town government less transparent, because it is more difficult for officials and residents to know where authority resides. In contrast, having a charter means having a single source for information and (assuming it is well put together) clarity about the roles, responsibilities, authorities, and relationships between the various boards, officials, and departments of Town government.

The project team understands that there is currently a review of the Town's bylaws underway and due for completion in the fall, although it is mostly focused on cleaning up and organizing the bylaws, as opposed to considering major substantive changes.

2. Town's decentralized organizational structure creates challenges

As with many towns of Templeton's size, authority and responsibility are highly decentralized. Neither the Board of Selectmen nor the Town Administrator, who are nominally in charge of the executive branch of the Town, have authority over several major Town-related functions and services.

Additionally, lacking a special act or charter, and with only three references in the bylaws, the Town Administrator position is statutorily weak and relies on a revocable delegation of authority from the Board of Selectmen to manage day-to-day operations.

The Town, as is also typical of many towns of its size, has a large number of elected boards, committees, and offices that do a great deal of the work of Town government. There are pros and cons for electing versus appointing different boards, committees, and offices. (See Appendix, page 10 for *Framework for considering elected and appointed offices*, which provides some aspects to consider.) For example, one consideration is whether the voters actually have a choice during elections for positions. The project team put together a quick snapshot of election competitiveness in Templeton local elections over the last 10 years. (See Appendix, page 11 for *Templeton Annual Town Election Competitiveness (2009-2018)*.) As can be seen from the chart, there are several boards and committees that have gone 10 years without a competitive election – that is, without voters having a choice.

This is not to say that appointed boards and committees don't have challenges of their own. First, the project team was informed that Templeton appears to face some of the same challenge of volunteer recruitment that many Massachusetts towns are experiencing. There are likely multiple reasons for this.

As more people work outside the community during the day, commute times may play a role in decreasing people's interest in serving their towns. A similar case could be made about the increase in two-income households.

Additionally, it's possible that the increasing statutory demands on boards and committees are dampening volunteer interest. Changes to open meeting laws, public records laws, accessibility laws, etc., all of which have the important goals of increasing transparency and access, can make volunteer board work more challenging and onerous, turning people off from service. Finally, in towns with recent histories of political animosity or factional fighting, people who are worried about being caught in political fights they have no interest in can be turned off from service.

Elected or appointed, volunteer boards and committees do have costs for a town government, even if many are mostly hidden. Professional staff have to spend time helping to recruit members, providing training, assisting with research, and responding to requests from volunteer members. Particularly when there is high turnover, boards and committees can absorb significant amounts of staff time.

Taken all together, the Town's decentralized organizational structure impedes the ability to provide services in the most efficient and effective manner, which must be weighed against the positive aspects of this organizational structure.

Recommendation: Create Town Government Study Committee (TGSC) with a broad mandate to review the Town's organizational structure, and (if the TGSC deems it appropriate) consider the drafting of a charter or narrower special act for the Town, as well as the substantive revising of the bylaws to fit with the new charter or special act

Templeton would benefit greatly from a comprehensive review of its organizational structure – including both the Town Sewer Department and the Templeton Municipal Light & Water Plant, as well as the general use of elected and appointed boards, committees, and offices – by a group of citizens focused on the task and unencumbered by active participation in the current governance. This group should include people with long histories of public service in official Town roles (but who are not currently serving on other boards or committees) and people who have never served in Town government. It should include people from points across the political spectrum and who represent as many different Templeton constituencies as possible. Members appointed should demonstrate a willingness to listen and compromise.

A Town Government Study Committee (TGSC) would be able to take a step back from day-to-day issues, problems, and disputes and think systemically about the community's long-term needs and challenges.

The result of this work could simply be a clearer codification of the Town's existing structure with minor tweaks that address some of the issues raised here and by the TGSC itself, or it could be a dramatically different organizational structure for the community, or anything in between. It could result in a narrow special act, a full charter, or further updates to the bylaws.

B. FINANCIAL PROCESSES AND PROCEDURES

3. Payroll is still weekly

Payroll is still run weekly in Templeton. Many towns have moved away from weekly payroll to reduce workload on finance and department staff. This would seem to be of particular importance to Templeton, given the size of the finance staff in the Town, as well as the time constraints facing department supervisors.

Recommendation: Move to bi-weekly payroll

Although it may require some time to plan and execute, given that it will likely be subject to collective bargaining, the Town should begin the process of moving to bi-weekly payroll.

4. The Town just completed its first long-term financial forecast

During the course of this project, the Town Administrator worked to develop what appears to be the first (or at least first recent) attempt to forecast annual revenues beyond the next fiscal year. Many other towns around the state have also recently taken this important step toward a deeper understanding of their long-term financial picture. It is important that this work continue and be expanded.

Recommendation: Continue to update annually and develop the Town's long-term financial forecast

The Town should build upon this first year's work and continue each year to update and improve upon the financial forecast that was completed, drawing lessons from where the prior year's forecasts differed from the actual results.

5. Indirect costs have not been charged to enterprise funds (although the FY19 budget includes sewer indirect costs for the first time), and the light plant has informal arrangement that is similar to a PILOT but is not a PILOT

It appears that there are two related issues with the interaction between the general fund and the enterprise funds. First, it appears that the enterprise funds have not been covering indirect costs to the general fund, meaning that the general fund could be subsidizing the enterprise funds. This is changing in FY19, when the sewer enterprise fund will pay start paying indirect costs into the general fund.

At the same time, the enterprise funds do periodically contribute to the general fund (e.g., there was a recent example of the light plant purchasing a police cruiser for the Town), although this does not appear to be regular or codified anywhere in the way that some towns' light plants pay PILOTs to the Towns for the property they own.

Taken together, the financial relationship between the general fund and the enterprise funds is neither systemic nor codified.

Recommendation: Analyze enterprise fund indirect costs absorbed by the general fund and the periodic contributions made by the light plant to the general fund, and develop chargeback plan and mechanism for payments

It is possible that, when an analysis is complete, not much change will be required in the amounts involved in the financial interactions between the general fund and the enterprise fund. (It is also possible that there will be significant changes needed.) Regardless, it is important to understand the costs and benefits that the general fund and enterprise funds are imposing upon and receiving from each other. Now that the Town has moved in this direction for the sewer fund, it should extend this analysis to the remaining funds.

6. New financial policies in place will need to be followed and monitored, as well as periodically reviewed, revised, and/or expanded

As part of this project, the project team worked with the Town Administrator and Chair of the Board of Selectmen to develop and revise a set of financial policies over the last year. These financial policies were then adopted by the Board of Selectmen. Not surprisingly, any set of policies will only be effective to the extent that they are implemented and monitored. Additionally, given changes to state and federal laws, changes to the Town's financial situation, and experience working with and under the policies developed, it is inevitable that the ones adopted will need to be revisited and revised and that new policies will be needed.

Recommendation: Set up plan that will ensure implementation and monitoring of newly-adopted financial policies, as well as periodic review and revision of the policies

The Board of Selectmen should develop an order of priority for those policies that require proactive steps to implement and a timeline for getting them in place. (Note that some of the policies have timelines built into them already, and some have already been implemented.) At the same time, the Board should consider a mechanism for monitoring compliance for those policies that impact day-to-day operations. As warranted, staff should receive explicit training on the new policies and how to comply.

The Board should also view the existing set of financial policies as a living document and be prepared to add or adjust as necessary and to review annually as a whole.

C. STAFFING AND MANAGEMENT

7. Recruiting candidates for key positions is challenging

The Town recently faced difficulties in recruiting a permanent Town Administrator. At the same time, there is a general challenge for municipal management in Massachusetts of finding experienced candidates for department head positions. This is particularly true in departments like public works, accounting, etc. that require significant technical knowledge, in smaller towns, and in towns where the authority and responsibilities are not clearly defined and aligned.

Recommendation: Consider a compensation and classification study for department heads and potentially other positions

The Town may want to consider a compensation and classification study for department heads to determine whether the Town's compensation and benefits are competitive with similar communities. (This also may require the Town to update its job descriptions, if some are outdated.)

D. OTHER MISCELLANEOUS

8. There is a long history of animosity in Town politics

The project team is aware that Templeton has a long history of animosity in its local politics. The Town is by no means alone in this. There are other Massachusetts towns that have faced and continue to face similar circumstances. However, it is also the project team's understanding that the trend in Templeton seems to be in the right direction of less hostility. That trend is very important, because animosity can easily become self-reinforcing, as people who are worried about being caught in political fights they have no interest in can be turned off from service, leaving only those who are part of the fighting to remain involved in local elected offices. This does not appear to be the case in Templeton at the moment, and it is important to try to preserve that.

Recommendation: Continue to highlight the positive improvements being made in Town

The Town has made many important strides over the last few years, and there is a great deal of good work going on in Town government. It is important that the public continues to hear positive stories about the Town. As part of this project, the project team worked with department heads to develop departmental narrative pages to supplement the annual budget document. These pages help to highlight the work that departments are doing. The Town should revise this document annually and (when possible) incorporate into the budget itself. The Town should also ensure that positive stories (e.g., receipt of grants, new services or programs, etc.) receive attention in whatever local sources community members use to get their information about Town government.

9. New board and committee members do not receive adequate training

Recent changes to open meeting laws, public records laws, accessibility laws, etc., all of which have the important goals of increasing transparency and access, have made elected and volunteer board work more complicated. This has increased the importance of providing adequate orientation and training to new board members. As with many towns, this does not appear to be happening as consistently or thoroughly as would be ideal.

Recommendation: Provide new board and committee members training on open meeting law, public records law, Robert's Rules of Order, their mandate and responsibilities, and other topics

At some regular frequency, the Town should have a mandatory or highly-encouraged orientation and training for all board and committee members who are new since the last training offered.

Appendix

Framework for considering elected and appointed offices

Rev 05.12.11

Below are eight criteria supporting a position or board being elected and eight criteria supporting one being appointed. The criteria are essentially opposites of each other. Where one increases, the other decreases, and vice-versa.

Note that few if any positions or boards will fall entirely in one column or another, and most will fall in the middle on some criteria. The general purpose of this list is to provide a framework for discussing each position or board on its own terms and deciding what is the best fit for the particular community.

Criteria supporting a position or board being ***ELECTED***	Criteria supporting a position or board being ***APPOINTED***
1. It has significant policy-making responsibility.	1. It has minimal policy-making responsibility.
2. It has few ministerial responsibilities and tasks whose performance is guided almost entirely by statute.	2. It has many ministerial responsibilities and tasks whose performance is guided almost entirely by statute.
3. Someone with little training or expertise in its area of work could quickly and easily become effective in the work.	3. Someone with little training or expertise in its area of work would have significant difficulty in performing the work effectively, potentially creating significant risks for the community.
4. Its role and tasks are easily and widely understood by the public.	4. Its role and tasks are complicated and NOT easily and widely understood by the public.
5. The nature of the position or board's role makes it relatively simple for the public to evaluate the performance of its non-policy-making duties (for example, efficient use of resources, etc.).	5. The nature of the position or board's role makes it relatively difficult for the public to evaluate the performance of its non-policy-making duties (for example, efficient use of resources, etc.).
6. The position or board is helpful as a check or balance against another center of power in the community.	6. The position or board is not needed as a check or balance against another center of power in the community.
7. It is not critical to the effective and efficient functioning of the government for this position or board to cooperate regularly with other officials.	7. It is critical to the effective and efficient functioning of the government for this position or board to cooperate regularly with other officials.
8. In the particular community in question, election for the position historically produces a very competitive race between highly-qualified candidates.	8. In the particular community in question, election for the position historically produces little or no competition and few or no highly-qualified candidates.

Templeton Annual Town Elections Competitiveness (2009-2018)*

Board of Selectmen				Board of Assessors			Board of Health			Cemetery & Parks Cmsn**			Town Clerk		
Year	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?
2009	3	1	Yes	1	1	No	1	1	No	1	1	No	1	1	No
2010	4	2	Yes	1	1	No	2	1	Yes	2	1	Yes	n/a	n/a	n/a
2011	5	2	Yes	1	1	No	2	1	Yes	1	1	No	n/a	n/a	n/a
2012	2	1	Yes	1	1	No	2	1	Yes	1	1	No	2	1	Yes
2013	4	2	Yes	1	1	No	2	1	Yes	1	1	No	n/a	n/a	n/a
2014	3	2	Yes	1	1	No	1	1	No	2	1	Yes	n/a	n/a	n/a
2015	2	1	Yes	1	1	No	1	1	No	1	1	No	1	1	No
2016	4	2	Yes	1	1	No	2	1	Yes	1	1	No	n/a	n/a	n/a
2017	3	2	Yes	1	1	No	1	1	No	1	1	No	n/a	n/a	n/a
2018	2	2	No	1	1	No	1	1	No	2	1	Yes	1	1	No
# of competitive races:			9	0			5			3			1		
	Community Presrvtn Cmte			Constable			Light and Water Cmsn			Moderator			Housing Authority		
Year	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?
2009	1	1	No	2	2	No	2	1	Yes	1	1	No	1	1	No
2010	0	1	No	n/a	n/a	n/a	1	1	No	1	1	No	1	1	No
2011	1	1	No	n/a	n/a	n/a	1	1	No	1	1	No	1	1	No
2012	0	1	No	3	2	Yes	2	1	Yes	2	1	Yes	n/a	n/a	n/a
2013	1	1	No	n/a	n/a	n/a	3	1	Yes	1	1	No	1	1	No
2014	1	1	No	n/a	n/a	n/a	2	1	Yes	1	1	No	1	1	No
2015	0	1	No	2	2	No	1	1	No	0	1	No	0	1	No
2016	1	1	No	n/a	n/a	n/a	2	1	Yes	1	1	No	1	1	No
2017	1	1	No	n/a	n/a	n/a	1	1	No	2	1	Yes	n/a	n/a	n/a
2018	1	1	No	2	2	No	1	1	No	1	1	No	0	1	No
# of competitive races:			0	1			5			2			0		
	Planning Board			Sewer Commissioner			Regional Schools-Templtm			Regional Schools-Philpltm					
Year	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?	Candidates	Positions	Comp?			
2009	1	1	No	3	1	Yes	2	2	No	2	1	Yes			
2010	2	2	No	3	1	Yes	1	1	No	1	1	No			
2011	2	2	No	2	1	Yes	2	2	No	1	1	No			
2012	n/a	n/a	n/a	1	1	No	1	2	No	1	1	No			
2013	2	2	No	1	1	No	1	1	No	1	1	No			
2014	1	1	No	1	1	No	4	2	Yes	1	1	No			
2015	1	2	No	1	1	No	3	2	Yes	1	1	No			
2016	1	2	No	1	1	No	1	1	No	1	1	No			
2017	n/a	n/a	n/a	1	1	No	1	2	No	1	1	No			
2018	2	2	No	1	1	No	2	2	No	1	1	No			
# of competitive races:			0	3			2			1					

* Doesn't include unexpired term elections or regular elections where write-in candidates won with few votes

** From 2009 to 2014, this was the "Cemetery Commission." From 2015 to 2018, it was the "Cemetery and Parks Commission"