



Office of the
BOARD OF SELECTMEN
272 Main Street, Townsend, Massachusetts 01469

Sue Lisio, *Chairman*
James M. Kreidler, Jr.,
Town Administrator

Cindy King, *Vice-Chairman*

Wayne Miller, *Clerk*
(978) 597-1701

SELECTMEN'S MEETING MINUTES FOR APRIL 18, 2019 6:00 P.M.
SELECTMEN'S CHAMBERS, TOWN HALL, 272 MAIN STREET, TOWNSEND, MA

I. PRELIMINARIES - VOTES MAY BE TAKEN:

1.1 SL called the meeting to order at 6:00P.M.

Roll call vote showed 2 members present: Chairman Sue Lisio (SL), Clerk Wayne Miller (WM) and absent Cindy King, Vice-Chairman.

1.2 Pledge of Allegiance

1.3 SL announced the meeting is being tape recorded and inquired if anyone else was recording.

1.4 SL added to the agenda:

Add 3.2 Appointment of a Town Accountant.

Add 5.3.1 Important Dates.

1.5 Public Comment Period - None.

II. APPOINTMENTS AND HEARINGS - VOTES MAY BE TAKEN:

2.1 6:10P.M. Anna Noyes, Treasurer RE: BAN renewal approval.

Anna Noyes, Treasurer met with the Board. SL asked what a BAN was; Ms. Noyes explained it was a Bond Anticipation Note.

WM moved to sign the BAN renewal. SL seconded. Unanimous vote. The Board signed the renewal - please see attached.

2.2 6:20P.M. James Smith, Highway Superintendent and the Beta Group, RE: Pavement Management Program.

The Board met with the Beta Group; Conrad Leger from the Beta Group gave a presentation and reviewed each slide - please see attached. Discussion included: Capital Improvement Plan, information used to develop the program, maximize road network with database that includes all road information, technics used to develop program, pavement inspections and forms, rules about road openings, deterioration factors, debt exclusion, and future year cost and summarization.

Mr. Kreidler discussed the cost to the average taxpayer; if the \$5,100,000. debt exclusion were to pass at 2.5% bond for 10 years on a home valued at \$200,000., the taxes would increase \$29.56 quarterly.

2.2.1 Update for Engineering Services for the Pavement Management Program.

Mr. Kreidler informed the Board, there's a \$1,000,000 contingency so an RFP for Engineering Services would be sent out.

2.3 6:45P.M. Finance Committee, RE: Recommendations and Consideration of Town Meeting Warrant Articles.

Mr. Kreidler viewed each article with the Finance Committee and Board of Selectmen for recommendations - please see attached.

STM 1: BOS (YES) Fin Com (YES)

STM 2: No number yet: BOS (YES) Fin Com (NO due to lack of information)

STM 3: BOS (YES) Fin Com (YES)

STM 4: BOS (YES) Fin Com (YES)

STM 5: BOS (YES) Fin Com (YES)

ATM 1: Usual and customary, no recommendation needed

ATM 2: Usual and customary, no recommendation needed.

ATM 3: Usual and customary, no recommendation needed.

ATM 4: BOS (YES) Fin Com (YES)

ATM 5: BOS (YES) Fin Com, still have questions and need additional information regarding Library, IT,

- Fin Com questioned 14% increase for the Director with a recommendation of 7% then 7% and then 3%.

SL stated the BOS are approving, the Finance Committee can decide at their meeting on the budget.

ATM 6: BOS (YES) Fin Com (YES)

ATM 7: BOS (YES) Fin Com (YES)

ATM 8: BOS (YES) Fin Com (YES)

ATM 9: BOS (YES) Fin Com (YES)

ATM 10: Discussion regarding the bylaw ensued, Andrea Wood voiced concerned regarding the language in the bylaw mandating financing. SL stated the bylaw is not binding. The Board agreed to add language, "subject to availability of funds". BOS (YES) Fin Com (YES).

ATM 11: BOS (YES) Fin Com (YES)

ATM 12: BOS (YES) Fin Com (YES)

ATM 13: BOS (YES) Fin Com (YES)

ATM 13: BOS (YES) Fin Com (YES)

ATM 14: BOS (YES) Fin Com (YES)

ATM 15: BOS (YES) Fin Com (YES)

ATM 16: BOS (YES) Fin Com (YES)

ATM 17: BOS (YES) Fin Com (YES)

ATM 18: BOS (YES) Fin Com (YES)

ATM 19: BOS (YES) Fin Com (YES)

ATM 20: BOS (YES) Fin Com (YES)

ATM 21: BOS (YES) Fin Com (YES)

ATM 22: BOS (YES) Fin Com (YES)

ATM 23: BOS (YES) Fin Com (YES)

ATM 24: BOS (YES)

ATM 25: BOS (YES)

SL would like to skip all marijuana articles and WM agreed.

ATM 33: Report has not been received. BOS (YES)

ATM 34: BOS no comment.

ATM 35: BOS no opinion.

ATM 36: BOS SL no. WM no opinion.

ATM 37: BOS no opinion.

2.3.1 Capital Plan, RE: Review/Consideration/Vote to accept and recommend.

WM moved to accept and recommended the Capital Plan as presented. SL seconded. Unanimous vote.

III. APPOINTMENTS OF OFFICIALS/PERSONNEL - VOTES MAY BE TAKEN:

3.1 WM moved to appoint the following to the Town Properties Committee effective March 1, 2019 to February 29, 2020:

Andrea Wood, Finance Committee Representative

Christine Vitale, Conservation Commission Representative

Laura Shifrin, Planning Board Representative

Victoria Tidman, Board of Assessors Representative

SL seconded. Unanimous vote.

3.2 WM moved to appoint Lauri Plourde as the Town Accountant effective April 18, 2019 pending successful contract negotiations. SL seconded. WM amended the motion to say April 18th or a day in the future pending negotiations. SL seconded. Unanimous vote.

IV. MEETING BUSINESS - VOTES MAY BE TAKEN:

4.1 Town Administrator Evaluation.

WM read the evaluation into the record - please see attached. WM moved to accept the document as written. SL seconded. Unanimous vote.

4.2 Normington litigation disposition update.

Mr. Kreidler gave a background of the litigation, relaying that insurance Counsel has decided to settle the case for both communities, further noting, it is the Board's decision, however the funding and representation would need to come from the Town instead of insurance. Discussion included: Secretary of State's regulations, pending changes, constitutional challenge, settlement amount, agreement with Secretary of State.

4.3 FY20 Budget Update (if needed).

Mr. Kreidler informed the Board, there's nothing new that's been added.

V. WORK SESSION - VOTES MAY BE TAKEN:

5.1 Town Administrator updates and report.

There was no updates or reports.

5.2 Board of Selectmen announcements, updates, and reports.

5.3 Clerk of the Board announcements for events.

5.3.1 Important Dates:

WM announced each of the following dates:

April 22, 2019: Annual Town Election, voting from 8:00AM to 8:00P.M. Marijuana ballot questions are posted on the website and available at the Town Clerk's office.

April 24, 2019: Review of the FY20 Budget & Warrant Articles with the Town Moderator, Town Counsel, the Town Administrator, the Board of Selectmen and Finance Committee.

April 29, 2019: Planning Board Public Hearing (Great Hall)

April 29, 2019: Charter Committee, Public Meeting for Charter Amendments (Selectmen's Chambers). SL stated this has been changed, will be held after the Planning Board meeting in the Great Hall.

May 7, 2019: Annual & Special Town Meeting (Great Hall).

5.4 Board Correspondence.

Student Award for Nashoba Valley Technical High School – please see attached.

VFW Post #6538 Easter Egg Hunt – please see attached.

Acknowledgement of a Library Employee time of service – please see attached.

WM stated he did receive correspondence from the Chair of the Water Department. SL stated the Board will be having an executive session with Town Counsel for pending litigation.

- 5.5 WM moved to review and sign payroll and bills payable warrants out of session. SL seconded. Unanimous vote.

VI. EXECUTIVE SESSION:

- 6.1 WM moved to enter executive session pursuant to GL c. 30A, s. 21(a)(3), to discuss with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining position or litigating position and the chair so declares, RE: Clerical Union and to adjourn from executive session. SL declared. SL seconded. Roll call: SL (YES) WM (YES)

Respectfully submitted by,



Carolyn Smart, Executive Assistant to the Town Administrator

Voted to approve the meeting minutes for the meeting of April 18, 2019 by the Board of Selectmen this

21 day of May, 2019.

VOTE OF THE BOARD OF SELECTMEN

Voted: To approve the sale of the \$981,200 Bond Anticipation Notes of the Town dated May 1, 2019, and payable May 1, 2020 to Newburyport Bank at par with interest at the rate of 2.19 percent per annum, payable at maturity.



UNIBANK FISCAL ADVISORY SERVICES, INC.
A SUBSIDIARY OF UNIBANK

MUNICIPAL NOTE SALE INFORMATION

Sale Information

Day: Wednesday
Date: April 17, 2019
Time: 11:00 AM

Issuer: Town of Townsend, MA
Amount: \$981,200
Dated: 5/1/2019
Due: 5/1/2020
Contact Name: Anna Noyes
Title: Treasurer
Email: anoyes@townsend.ma.us

Type:
BAN

Bank Qualified:
Yes 2018

New/Renewal:
Renewal

Tax Status:
TAX-EXEMPT

Paying Agent:
Newburyport Five Cents Savings Bank

Disclosure:
No

Project Description:
Water Main

Certification:
Bureau

Award Basis:
Lowest NIC

Legal Opinion:
No

Right to Prepay:
No

Interest Basis:
30/360
No. Of Days: 360

CUSIP:
Optional

Rating:
Note:
Current Bond:

Bid Basis:
Par/Premium X
Minimum Premium:

Bid Limits:
All or none X Split ____
Minimum Amount:

Additional Info:

Bid Specifics:
Registered or DTC Book-Entry

RESULTS

BIDDER	AMOUNT	RATE	DATE/TIME	PREMIUM	NIC	AWARD	REOFFER
Newburyport Five Cents Savings Bank	ALL	2.190%	4/17/2019 06:02 AM		2.1900	\$981,200.00	
Oppenheimer & Co.*	ALL	2.250%	4/16/2019 10:06 AM	\$75.00	2.2352		
Hometown Bank	ALL	2.350%	4/17/2019 08:36 AM		2.3500		
Century Bank & Trust Company	ALL	2.500%	4/17/2019 09:39 AM		2.5000		
Eastern Bank*	ALL	2.230%	4/17/2019 08:50 AM		2.5000		
UniBank For Savings	ALL	2.500%	4/17/2019 09:37 AM		2.5000		

*=Underwriter

UniBank Fiscal Advisory Services, Inc. (UFASI) is a subsidiary of UniBank for Savings (UniBank) and any bid submitted by UniBank is in keeping with its own investment goals and is not submitted by or on behalf of UFASI.

If a bidder on the Notes intends to reoffer the Notes to the public, such bidder agrees, by submitting a bid, to abide by the so-called "hold the price" rule under the United States Treasury Department's Issue Price Regulations that became effective on June 7, 2017.

To the best of the Issuer's knowledge and belief, interest on the Notes is excluded from gross income for Federal income tax purposes, and interest on the notes is also exempt from Massachusetts personal income taxes. The Issuer expects to designate the notes as "qualified tax-exempt obligations" for Federal income tax purposes. It should be noted, however, that the Issuer has not engaged the services of bond counsel or any other counsel to render a legal opinion with respect to the treatment for Federal or Massachusetts income tax purposes of interest on the Notes.

Carolyn Smart

From: Anna Noyes <anoyes@townsend.ma.us>
Sent: Monday, April 08, 2019 3:28 PM
To: 'Carolyn Smart'
Subject: FW: Town of Townsend, MA Bid Sheet for BAN renewal
Attachments: Townsend Bid Sheet 5-1-2019.pdf; Townsend MA FS17 Final.pdf

Hi Carolyn,

As per our conversation I initiated the process of BAN renewal. We will make a decision regarding the purchaser on the April 17 and the documents will be ready for the Board of Selectmen to sign on April 18 meeting.

I'll submit the other documents as I receive them.

Let me know if you have any questions –

Anna

Anna Noyes
Treasurer / Tax Collector
Town of Townsend
272 Main St.
(978) 597-1700 ex:1708
anoyes@townsend.ma.us

From: Logan Nellis [mailto:Logan.Nellis@unibank.com] **On Behalf Of** Unibank Fiscal Advisory Service
Sent: Monday, April 8, 2019 2:30 PM
To: Derek Boughner <derek.boughner@unibank.com>; Mary Anne Douville <MaryAnne.Douville@unibank.com>; Lori Lombard <Lori.Lombard@unibank.com>; Logan Nellis <Logan.Nellis@unibank.com>
Cc: acharbonneau@adamscommunity.com; dzona@atholsb.com; jsharland@atholsb.com; karyn.e.brownell@baml.com; h.deerin@baml.com; george.d.jaeger@baml.com; robert.tomeny@baml.com; brendan.troy@baml.com; mike.wakim@baml.com; tommy.murray@baml.com; patrick.r.thomas@baml.com; mona.payton@baml.com; pburke@thebankofcanton.com; mmacy@berkshirebank.com; jdevito@berkshirebank.com; stacie.long@bcsbmail.com; jeldredge@capecodfive.com; shodkinson@capecodfive.com; mserieka@centurybank.com; galgere@centurybank.com; zbagwadia@centurybank.com; sdelahunt@centurybank.com; bfeeney@centurybank.com; agorska@centurybank.com; ljohns@centurybank.com; kkoch@centurybank.com; plegrand@centurybank.com; ldifava@centurybank.com; donna_scibetta@keybank.com; n.ryzhova@easternbank.com; j.fox@easternbank.com; j.mullin@easternbank.com; h.tittmann@easternbank.com; f.walls@easternbank.com; pmokrzecki@bankesb.com; bdicola@bankesb.com; gclarke@bankesb.com; joe.lussier@ebtc.com; sharon.privitera@ebtc.com; aworden@greenfieldcoopbank.com; bcampbell@greenfieldcoopbank.com; smenko@greenfieldcoopbank.com; kalli@greenfieldsavings.com; cpopp@lowellfive.com; styler@mbvt.com; hcrifo@mbvt.com; kwhitney@mbvt.com; steven.owens@mountainone.com; fkenney@nbtc.com; mcacciola@nbtc.com; vlazarova@norwoodbank.com; pswan@infinexgroup.com; WTanner@bankatpeoples.com; martin.bellovoda@peoples.com; christina.dow@peoples.com; grace.lee@peoples.com; Michael.Lupo@peoples.com; jfimognari@bankatpeoples.com; mlenihan@bankatpeoples.com; smalejka@bankatpeoples.com; mjoleksak@bankatpeoples.com; sparastatidis@bankatpeoples.com; dthibault@bankatpeoples.com; tsicbaldi@bankatpeoples.com; ssullivan@radiusbank.com; jnoble@radiusbank.com;

aparon@radiusbank.com; crogers@radiusbank.com; deborah.hayes@rocklandtrust.com;
elizabeth.moorhead@rocklandtrust.com; rebecca.tavares@rocklandtrust.com; jindorat@santander.us;
ppackard@santander.us; jay.crepeau@td.com; whitney.britton@td.com; jonathan.beck@td.com;
kelly.marosz@td.com; patrick.tyler@td.com; Karen Sparks <Karen.Sparks@unibank.com>; John Czebota
<John.Czebota@unibank.com>; cpesto@bankatunited.com; xay@websterbank.com; ccarulol@websterbank.com;
khellested@websterbank.com; mamitchell@websterbank.com; ppaola@websterbank.com;
apicano@websterbank.com; jryan@websterbank.com; nscirocco@websterbank.com; al.fleitas@opco.com;
mary.starkey@opco.com; jo.borges@easternbank.com; a.renaud@easternbank.com; jdietel@needhambank.com;
mducap-laguerre@newburyportbank.com; michelle.braga@santander.us; izimmerman@bankgcb.com;
dvicalvi@monsonsavings.com; mvogel@westfieldbank.com; codea@westfieldbank.com;
skelley@adamscommunity.com; abarahona@countrybank.com; charles.szilagyi@baml.com;
mmccarthy@countrybank.com; predman@mycapecodbank.com; mvarnum@mycapecodbank.com;
dkhouri@norwoodbank.com; Darren.Smith@opco.com; jklatskin@newburyportbank.com

Subject: Town of Townsend, MA Bid Sheet

Please see the attached Town of Townsend, MA Bid Sheet Selling on:

Wednesday, April 17, 2019 by 11:00 am, EST

Best,
Logan



Logan Nellis

Fiscal Advisory Associate

(d) 508.849.4227 | (f) 508.234.1938

49 Church Street | Whitinsville, MA. 01588

logan.nellis@unibank.com | www.ufasi.com

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UNIBANK FISCAL ADVISORY SERVICES, INC.
A SUBSIDIARY OF UNIBANK

MUNICIPAL NOTE SALE INFORMATION

Sale Information

Day: Wednesday
Date: April 17, 2019
Time: 11:00 AM

Issuer: Town of Townsend, MA
Amount: \$981,200
Dated: 5/1/2019
Due: 5/1/2020
Contact Name: Anna Noyes
Title: Treasurer
Email: anoyes@townsend.ma.us

Type:
BAN

Bank Qualified:
Yes 2018

New/Renewal:
Renewal

Tax Status:
TAX-EXEMPT

Paying Agent:
Purchasing Bank

Disclosure:
No

Project Description:
Water Main

Certification:
Bureau

Award Basis:
Lowest NIC

Legal Opinion:
No

Right to Prepay:
No

Interest Basis:
30/360
No. Of Days: 360

CUSIP:
Optional

Rating:
Note:
Current Bond:

Bid Basis:
Par/Premium X
Minimum Premium:

Bid Limits:
All or none X Split ____
Minimum Amount:

Additional Info:

Bid Specifics:
Registered or DTC Book-Entry

RESULTS

BIDDER	AMOUNT	RATE	DATE/TIME	PREMIUM	NIC	AWARD	REOFFER

*=Underwriter

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If a bidder on the Notes intends to reoffer the Notes to the public, such bidder agrees, by submitting a bid, to abide by the so-called "hold the price" rule under the United States Treasury Department's Issue Price Regulations that became effective on June 7, 2017.

To the best of the Issuer's knowledge and belief, interest on the Notes is excluded from gross income for Federal income tax purposes, and interest on the notes is also exempt from Massachusetts personal income taxes. The Issuer expects to designate the notes as "qualified tax-exempt obligations" for Federal income tax purposes. It should be noted, however, that the Issuer has not engaged the services of bond counsel or any other counsel to render a legal opinion with respect to the treatment for Federal or Massachusetts income tax purposes of interest on the Notes.

TOWN OF TOWNSEND, MASSACHUSETTS

Annual Financial Statements

For the Year Ended June 30, 2017

TOWN OF TOWNSEND, MASSACHUSETTS

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	17
Proprietary Funds:	
Statement of Net Position	18
Statement of Revenues, Expenses, and Changes in Fund Net Position	19
Statement of Cash Flows	20
Fiduciary Funds:	
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to Financial Statements	23

REQUIRED SUPPLEMENTARY INFORMATION:

Pension:

Schedule of Proportionate Share of the Net Pension Liability (GASB 68)	52
---	----

Schedule of Pension Contributions (GASB 68)	53
---	----

OPEB:

Schedule of OPEB Funding Progress (GASB 45)	54
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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Townsend, Massachusetts

Additional Offices:
Nashua, NH
Manchester, NH
Greenfield, MA
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Townsend, Massachusetts, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Townsend, Massachusetts as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Schedule of OPEB Funding Progress, and the Pension and OPEB schedules appearing on pages 52 to 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath

May 1, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Townsend, Massachusetts (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2017.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, education, public works, sanitation, health and human services, culture and recreation, interest, and intergovernmental. The business-type activities include water operations.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met: (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the Town, or to other governments, on a cost-reimbursement basis. The Town uses one enterprise fund to account for water operations, which is considered to be a major fund.

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$31,876,863 (i.e., net position), a change of \$403,634 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$5,023,906, a change of \$455,753 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,163,947, a change of \$(68,409) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years:

	NET POSITION					
	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and other assets	\$ 7,879,776	\$ 7,260,580	\$ 2,216,919	\$ 2,082,690	\$ 10,096,695	\$ 9,343,270
Capital assets	<u>29,587,476</u>	<u>29,702,782</u>	<u>4,296,164</u>	<u>3,855,918</u>	<u>33,883,640</u>	<u>33,558,700</u>
Total assets	37,467,252	36,963,362	6,513,083	5,938,608	43,980,335	42,901,970
Deferred outflows of resources	1,632,650	570,604	125,156	43,741	1,757,806	614,345
Liabilities						
Long-term liabilities	10,419,254	9,141,978	1,630,681	1,613,442	12,049,935	10,755,420
Other liabilities	<u>1,482,326</u>	<u>1,234,735</u>	<u>328,523</u>	<u>52,931</u>	<u>1,810,849</u>	<u>1,287,666</u>
Total liabilities	11,901,580	10,376,713	1,959,204	1,666,373	13,860,784	12,043,086
Deferred inflows of resources	459	-	35	-	494	-
Net position						
Net investment in capital assets	27,385,730	27,262,748	3,453,773	2,848,757	30,839,503	30,111,505
Restricted	2,786,854	2,009,331	-	-	2,786,854	2,009,331
Unrestricted	<u>(2,974,721)</u>	<u>(2,114,826)</u>	<u>1,225,227</u>	<u>1,467,219</u>	<u>(1,749,494)</u>	<u>(647,607)</u>
Total net position	<u>\$ 27,197,863</u>	<u>\$ 27,157,253</u>	<u>\$ 4,679,000</u>	<u>\$ 4,315,976</u>	<u>\$ 31,876,863</u>	<u>\$ 31,473,229</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$31,876,863, a change of \$403,634 from the prior year.

The largest portion of net position, \$30,839,503, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any

related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,786,854, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(1,749,494), primarily resulting from the Town's net pension liability.

The following is a summary of condensed government-wide statement of changes in net position financial data for the current and prior fiscal years:

	CHANGES IN NET POSITION					
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues						
Program revenues:						
Charges for services	\$ 1,350,142	\$ 1,208,621	\$ 1,168,967	\$ 1,072,761	\$ 2,519,109	\$ 2,281,382
Operating grants and contributions	365,987	210,720	-	-	365,987	210,720
Capital grants and contributions	585,304	739,117	-	-	585,304	739,117
General revenues:						
Property taxes	16,133,520	15,373,965	-	-	16,133,520	15,373,965
Excises	1,248,845	1,223,480	-	-	1,248,845	1,223,480
Penalties and interest on taxes	319,891	361,450	-	-	319,891	361,450
Grants and contributions not restricted to specific programs	1,496,494	1,429,780	-	-	1,496,494	1,429,780
Investment income	54,650	50,379	11,835	2,921	66,485	53,300
Other	40,488	15,404	-	-	40,488	15,404
Total revenues	21,595,321	20,612,916	1,180,802	1,075,682	22,776,123	21,688,598
Expenses						
General government	2,539,555	2,262,840	-	-	2,539,555	2,262,840
Public safety	4,709,813	4,527,832	-	-	4,709,813	4,527,832
Education	10,888,235	10,568,934	-	-	10,888,235	10,568,934
Public works	1,688,150	1,542,237	-	-	1,688,150	1,542,237
Sanitation	649,175	636,862	-	-	649,175	636,862
Health and human services	410,230	413,003	-	-	410,230	413,003
Culture and recreation	499,945	466,701	-	-	499,945	466,701
Interest on long-term debt	77,070	70,490	-	-	77,070	70,490
Intergovernmental	70,434	71,063	-	-	70,434	71,063
Water operations	-	-	839,882	706,546	839,882	706,546
Total expenses	21,532,607	20,559,962	839,882	706,546	22,372,489	21,266,508
Change in net position before transfers	62,714	52,954	340,920	369,136	403,634	422,090
Transfers in (out)	(22,104)	(10,537)	22,104	10,537	-	-
Change in net position	40,610	42,417	363,024	379,673	403,634	422,090
Net position - beginning of year	27,157,253	27,114,836	4,315,976	3,936,303	31,473,229	31,051,139
Net position - end of year	\$ 27,197,863	\$ 27,157,253	\$ 4,679,000	\$ 4,315,976	\$ 31,876,863	\$ 31,473,229

Governmental activities. Governmental activities for the year resulted in a change in net position of \$40,610. Key elements of this change are as follows:

General fund operations	\$ 245,576
Stabilization account activity	<u>(154,389)</u>
Subtotal general fund	91,187
Excess of current year depreciation expense over debt service principal payments	(734,159)
Capital assets funded by sources other than long-term debt including capital lease	898,593
Other	<u>(215,011)</u>
Total	<u>\$ 40,610</u>

Business-type activities. Business-type activities (water fund) for the year resulted in a change in net position of \$363,024. The change in net position for business-type activities is largely attributable to the reporting of acquisition of capital outlay (capital assets). Business-type activities reported net investment in capital assets of \$3,453,773, an increase of \$605,016, over the prior year.

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$5,023,906, a change of \$455,753 in comparison to the prior year. Key elements of this change are as follows:

General fund operations	\$ 245,576
Stabilization account activity	<u>(154,389)</u>
Subtotal general fund	91,187
Ambulance fund fees exceeding appropriations	120,123
Other nonmajor funds revenues and transfers in exceeding expenditures and transfers out	<u>244,443</u>
Total	<u>\$ 455,753</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,163,947, while total fund balance was \$3,334,822. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 2,163,947	\$ 2,232,356	\$ (68,409)	10.7%
Total fund balance	\$ 3,334,822	\$ 3,243,635	\$ 91,187	16.5%

The decrease in the Town's June 30, 2017 unassigned fund balance from the prior year is largely due to the Town's use of free cash for capital stabilization funding, funding of the prior year snow and ice deficit, debt service, and for various capital improvements.

The total fund balance of the general fund changed by \$91,187 during the current fiscal year. Key factors in this change are as follows:

Use of free cash and overlay surplus as a funding source	\$ (1,014,511)
Revenues in excess of budget	302,501
Expenditures less than budget	427,956
Change in stabilization accounts	(154,389)
Current year encumbrances and special articles in excess of prior year	527,957
Funding prior year deficits	<u>1,673</u>
Total	<u>\$ 91,187</u>

Included in the total general fund balance are the Town's stabilization accounts with the following balances:

	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>
General stabilization	\$ 1,241,345	\$ 1,221,248	\$ 20,097
Capital stabilization	<u>124,162</u>	<u>298,648</u>	<u>(174,486)</u>
Total	<u>\$ 1,365,507</u>	<u>\$ 1,519,896</u>	<u>\$ (154,389)</u>

The decrease in the Town's June 30, 2017 stabilization fund balances from the prior year is due to the use of stabilization funds for the following:

- \$132,780 to defray the cost of debt service
- \$244,950 for capital improvements

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$1,225,227, a change of \$(241,992) in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$933,242.

Significant budget increases were for the following purposes:

- \$676,850 for capital improvements
- \$172,000 to offset the FY2017 snow and ice deficit
- \$84,392 for various Town budget line increases

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$33,883,640 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, capital improvements (other than buildings), machinery and equipment, vehicles, and infrastructure.

Major capital asset acquisitions during the current fiscal year included the following:

Governmental activities:

- \$575,288 Various roadway improvements
- \$189,731 Acquisition of new ambulance
- \$140,587 West Townsend fire station
- \$41,020 Purchase of police vehicles

Business-type activities:

- \$307,627 Witch's Brook rehabilitation project
- \$119,719 Water tank improvements
- \$166,012 Various infrastructure improvements

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$2,343,038, all of which was backed by the full faith and credit of the Town.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Town Administrator
Memorial Hall, Upper Level
272 Main Street
Townsend, Massachusetts 01469

TOWN OF TOWNSEND, MASSACHUSETTS

STATEMENT OF NET POSITION

JUNE 30, 2017

	Governmental Activities	Business-Type Activities	Total
Assets			
Current:			
Cash and short-term investments	\$ 4,274,331	\$ 860,620	\$ 5,134,951
Investments	1,994,397	1,039,597	3,033,994
Receivables, net of allowance for uncollectibles:			
Property taxes	356,158	-	356,158
Excises	150,129	-	150,129
User fees	-	316,702	316,702
Departmental and other	312,464	-	312,464
Intergovernmental	167,050	-	167,050
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	625,247	-	625,247
Capital assets, net of accumulated depreciation	25,848,248	3,234,714	29,082,962
Capital assets, not being depreciated	3,739,228	1,061,450	4,800,678
Deferred Outflows of Resources			
Related to pensions	1,632,650	125,156	1,757,806
Total Assets and Deferred Outflows of Resources	39,099,902	6,638,239	45,738,141
Liabilities			
Current:			
Warrants payable	390,314	20,467	410,781
Accrued liabilities	161,230	296,730	457,960
Notes payable	889,000	-	889,000
Other current liabilities	41,782	11,326	53,108
Current portion of long-term liabilities:			
Bonds payable	399,138	100,080	499,218
Landfill	20,000	-	20,000
Compensated absences	4,240	134	4,374
Capital leases	63,664	-	63,664
Noncurrent:			
Bonds payable, net of current portion	967,303	876,517	1,843,820
Landfill postclosure, net of current portion	346,000	-	346,000
Compensated absences, net of current portion	38,160	1,205	39,365
Capital leases, net of current portion	65,734	-	65,734
Net pension liability	8,515,015	652,745	9,167,760
Deferred Inflows of Resources			
Related to pensions	459	35	494
Total Liabilities and Deferred Inflows of Resources	11,902,039	1,959,239	13,861,278
Net Position			
Net investment in capital assets	27,385,730	3,453,773	30,839,503
Restricted for:			
Grants and other statutory restrictions	2,348,236	-	2,348,236
Permanent funds:			
Nonexpendable	322,451	-	322,451
Expendable	116,167	-	116,167
Unrestricted	(2,974,721)	1,225,227	(1,749,494)
Total Net Position	\$ 27,197,863	\$ 4,679,000	\$ 31,876,863

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
	Expenses						
Governmental Activities							
General government	\$ 2,539,555	\$ 301,962	\$ 91,554	\$ -	\$ (2,146,039)	\$ -	\$ (2,146,039)
Public safety	4,709,813	933,052	130,915	-	(3,645,846)	-	(3,645,846)
Education	10,888,235	-	-	-	(10,888,235)	-	(10,888,235)
Public works	1,688,150	26,323	-	585,304	(1,076,523)	-	(1,076,523)
Sanitation	649,175	-	-	-	(649,175)	-	(649,175)
Health and human services	410,230	29,469	123,891	-	(256,870)	-	(256,870)
Culture and recreation	499,945	59,336	19,627	-	(420,982)	-	(420,982)
Interest	77,070	-	-	-	(77,070)	-	(77,070)
Intergovernmental	70,434	-	-	-	(70,434)	-	(70,434)
Total governmental activities	21,532,607	1,350,142	365,987	585,304	(19,231,174)	-	(19,231,174)
Business-Type Activities							
Water operations	839,882	1,168,967	-	-	-	329,085	329,085
Total business-type activities	839,882	1,168,967	-	-	-	329,085	329,085
Total	\$ 22,372,489	\$ 2,519,109	\$ 365,987	\$ 585,304	(19,231,174)	329,085	(18,902,089)
General Revenues and Transfers:							
Property taxes					16,133,520	-	16,133,520
Excises					1,248,845	-	1,248,845
Penalties, interest, and other taxes					319,891	-	319,891
Grants and contributions not restricted to specific programs					1,496,494	-	1,496,494
Investment income					54,650	11,835	66,485
Miscellaneous					40,488	-	40,488
Transfers, net					(22,104)	22,104	-
Total general revenues and transfers					19,271,784	33,939	19,305,723
Change in net position					40,610	363,024	403,634
Net Position:							
Beginning of year					27,157,253	4,315,976	31,473,229
End of year					\$ 27,197,863	\$ 4,679,000	\$ 31,876,863

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2017

	General Fund	Ambulance Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	\$ 2,125,382	\$ 704,878	\$ 1,444,071	\$ 4,274,331
Investments	1,543,237	-	451,160	1,994,397
Receivables:				
Property taxes	1,121,133	-	-	1,121,133
Excises	208,078	-	-	208,078
Departmental and other	-	164,979	147,485	312,464
Intergovernmental	-	-	167,050	167,050
Total assets	<u>\$ 4,997,830</u>	<u>\$ 869,857</u>	<u>\$ 2,209,766</u>	<u>\$ 8,077,453</u>
Liabilities				
Warrants payable	\$ 257,948	\$ -	\$ 18,857	\$ 276,805
Accrued liabilities	142,491	-	128,436	270,927
Notes payable	-	-	889,000	889,000
Other liabilities	-	-	41,782	41,782
Total liabilities	400,439	-	1,078,075	1,478,514
Deferred Inflows of Resources				
Unavailable revenues	1,262,569	164,979	147,485	1,575,033
Fund Balances				
Nonspendable	-	-	322,451	322,451
Restricted	1,751	704,878	1,548,316	2,254,945
Committed	1,077,861	-	-	1,077,861
Assigned	91,263	-	-	91,263
Unassigned	2,163,947	-	(886,561)	1,277,386
Total fund balances	<u>3,334,822</u>	<u>704,878</u>	<u>984,206</u>	<u>5,023,906</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,997,830</u>	<u>\$ 869,857</u>	<u>\$ 2,209,766</u>	<u>\$ 8,077,453</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2017

Total governmental fund balances	\$ 5,023,906
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	29,587,476
Deferred outflows of resources related to pensions to be recognized in pension expense in future periods.	1,632,650
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,377,356
- Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds: - Bonds payable - Landfill postclosure - Compensated absences - Capital leases - Net pension liability	(1,366,441) (366,000) (42,400) (129,398) (8,515,015)
Deferred inflows of resources related to pensions to be recognized in pension expense in future periods.	(459)
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due	(3,812)
Net position of governmental activities	\$ <u>27,197,863</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Ambulance Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 16,203,296	\$ -	\$ -	\$ 16,203,296
Excises	1,370,978	-	-	1,370,978
Penalties, interest, and other taxes	214,131	-	-	214,131
Charges for services	136,858	509,198	458,917	1,104,973
Intergovernmental	1,568,451	-	879,334	2,447,785
Licenses and permits	149,162	-	75,000	224,162
Fines and forfeitures	15,194	-	-	15,194
Investment income	33,994	-	20,656	54,650
Miscellaneous	-	15,158	25,330	40,488
Total revenues	19,692,064	524,356	1,459,237	21,675,657
Expenditures				
Current:				
General government	1,711,022	-	39,813	1,750,835
Public safety	3,268,461	-	427,751	3,696,212
Education	10,888,235	-	-	10,888,235
Public works	974,489	-	601,004	1,575,493
Sanitation	649,175	-	-	649,175
Health and human services	241,710	-	85,000	326,710
Culture and recreation	306,358	-	63,767	370,125
Employee benefits	1,577,916	-	-	1,577,916
Debt service	482,396	-	-	482,396
Intergovernmental	70,434	-	-	70,434
Total expenditures	20,170,196	-	1,217,335	21,387,531
Excess (deficiency) of revenues over expenditures	(478,132)	524,356	241,902	288,126
Other Financing Sources (Uses)				
Issuance of capital lease	189,731	-	-	189,731
Transfers in	606,692	-	205,000	811,692
Transfers out	(227,104)	(404,233)	(202,459)	(833,796)
Total Other Financing Sources (Uses)	569,319	(404,233)	2,541	167,627
Change in fund balances	91,187	120,123	244,443	455,753
Fund Balance at Beginning of Year¹	3,243,635	584,755	739,763	4,568,153
Fund Balance at End of Year	\$ 3,334,822	\$ 704,878	\$ 984,206	\$ 5,023,906

¹As reclassified for Ambulance fund, see note 21

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

Net change in governmental fund balances	\$ 455,753																
- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table> <tr> <td>Capital outlay</td><td>1,088,324</td></tr> <tr> <td>Depreciation</td><td>(1,203,630)</td></tr> </table> - Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue, net of change in allowance for doubtful accounts. (80,336) - The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table> <tr> <td>Repayments of debt</td><td>409,138</td></tr> <tr> <td>Issuance of capital lease</td><td>(189,731)</td></tr> <tr> <td>Repayments of capital lease</td><td>60,333</td></tr> </table> - In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due. This amount represents the net change in accrued interest. (3,812) - Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds: <table> <tr> <td>Change in landfill postclosure liability</td><td>18,500</td></tr> <tr> <td>Change in compensated absences</td><td>(3,855)</td></tr> <tr> <td>Change in net pension liability, net of related deferrals</td><td><u>(510,074)</u></td></tr> </table>	Capital outlay	1,088,324	Depreciation	(1,203,630)	Repayments of debt	409,138	Issuance of capital lease	(189,731)	Repayments of capital lease	60,333	Change in landfill postclosure liability	18,500	Change in compensated absences	(3,855)	Change in net pension liability, net of related deferrals	<u>(510,074)</u>	
Capital outlay	1,088,324																
Depreciation	(1,203,630)																
Repayments of debt	409,138																
Issuance of capital lease	(189,731)																
Repayments of capital lease	60,333																
Change in landfill postclosure liability	18,500																
Change in compensated absences	(3,855)																
Change in net pension liability, net of related deferrals	<u>(510,074)</u>																
Change in net position of governmental activities	\$ <u>40,610</u>																

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Positive (Negative)</u>
Revenues and Transfers In				
Property taxes	\$ 16,102,304	\$ 16,102,304	\$ 16,203,296	\$ 100,992
Excises	1,216,300	1,216,300	1,370,978	154,678
Penalties, interest, and other taxes	120,000	120,000	214,131	94,131
Charges for services	116,752	116,752	136,858	20,106
Intergovernmental	1,573,557	1,573,557	1,568,451	(5,106)
Licenses and permits	180,000	180,000	149,162	(30,838)
Fines and forfeitures	15,000	15,000	15,194	194
Investment income	10,000	10,000	10,653	653
Transfers in	871,644	1,173,494	1,141,185	(32,309)
Total revenues and transfers in	20,205,557	20,507,407	20,809,908	302,501
Expenditures and Transfers Out				
General government	1,670,864	1,762,963	1,697,057	65,906
Public safety	3,205,975	3,551,713	3,449,616	102,097
Education	10,935,285	10,930,285	10,888,235	42,050
Public works	925,003	1,260,057	1,131,173	128,884
Sanitation	655,888	654,770	649,175	5,595
Health and human services	279,243	288,038	241,655	46,383
Culture and recreation	301,940	307,649	306,358	1,291
Employee benefits	1,822,351	1,782,316	1,749,086	33,230
Debt service	513,961	505,961	504,500	1,461
Intergovernmental	71,493	71,493	70,434	1,059
Transfers out	205,000	405,000	405,000	-
Total expenditures and transfers out	20,587,003	21,520,245	21,092,289	427,956
Excess of revenues and transfers in over expenditures and transfers out	(381,446)	(1,012,838)	(282,381)	730,457
Other Financing Sources (Uses)				
Use of free cash:				
For capital stabilization funding	-	200,000	-	(200,000)
For funding of snow and ice deficit	-	172,000	-	(172,000)
For debt service	200,000	200,000	-	(200,000)
For capital improvements	178,119	353,119	-	(353,119)
Other departmental expenditures	5,000	89,392	-	(89,392)
Raising of prior year deficits	(1,673)	(1,673)	-	1,673
Excess of revenues, transfers in and other sources over expenditures, transfers out and other uses	\$ -	\$ -	\$ (282,381)	\$ (282,381)

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

JUNE 30, 2017

	Water Enterprise Fund
Assets	
Current:	
Cash and short-term investments	\$ 860,620
Investments	1,039,597
User fees, net of allowance for uncollectibles	<u>316,702</u>
Total current assets	2,216,919
Noncurrent:	
Capital assets, net of accumulated depreciation	3,234,714
Capital assets, not being depreciated	<u>1,061,450</u>
Total noncurrent assets	4,296,164
Deferred Outflows of Resources	
Related to pensions	<u>125,156</u>
Total Assets and Deferred Outflows of Resources	6,638,239
Liabilities	
Current:	
Warrants payable	20,467
Accrued liabilities	296,730
Other current liabilities	11,326
Current portion of long-term liabilities:	
Bonds payable	100,080
Compensated absences	<u>134</u>
Total current liabilities	428,737
Noncurrent:	
Bonds payable, net of current portion	876,517
Net pension liability	652,745
Compensated absences, net of current portion	<u>1,205</u>
Total noncurrent liabilities	1,530,467
Deferred Inflows of Resources	
Related to pensions	<u>35</u>
Total Liabilities and Deferred Inflows of Resources	1,959,239
Net Position	
Net investment in capital assets	3,453,773
Unrestricted	<u>1,225,227</u>
Total Net Position	<u>\$ 4,679,000</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET POSITION

FOR THE YEAR ENDED JUNE 30, 2017

	Water Enterprise <u>Fund</u>
Operating Revenues	
Charges for services	\$ 1,167,749
Other	<u>1,218</u>
Total operating revenues	1,168,967
Operating Expenses	
Salaries and benefits	410,035
Other operating expenses	245,590
Depreciation	<u>153,112</u>
Total operating expenses	<u>808,737</u>
Operating income	360,230
Nonoperating Revenues (Expenses)	
Investment income	11,835
Interest expense	<u>(31,145)</u>
Total nonoperating revenues (expenses), net	<u>(19,310)</u>
Income before transfers	340,920
Transfers	
Transfers in	<u>22,104</u>
Change in net position	363,024
Net Position at Beginning of Year	<u>4,315,976</u>
Net Position at End of Year	<u><u>\$ 4,679,000</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2017

	Water Enterprise Fund
Cash Flows From Operating Activities	
Receipts from customers and users	\$ 1,161,390
Payments to vendors and employees	<u>(349,257)</u>
Net Cash Provided By Operating Activities	812,133
Cash Flows From Noncapital Financing Activities	
Transfers in	<u>22,104</u>
Net Cash Provided by Noncapital Financing Activities	22,104
Cash Flows From Capital and Related Financing Activities	
Acquisition and construction of capital assets	(593,358)
Principal payments on bonds	(103,364)
Interest expense	<u>(22,698)</u>
Net Cash (Used for) Capital and Related Financing Activities	(719,420)
Cash Flows From Investing Activities	
Investment income	11,835
Investment purchases	<u>(749,197)</u>
Net Cash (Used for) Investing Activities	<u>(737,362)</u>
Net Change in Cash and Short-Term Investments	(622,545)
Cash and Short-Term Investments, Beginning of Year	<u>1,483,165</u>
Cash and Short-Term Investments, End of Year	<u><u>\$ 860,620</u></u>
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities	
Operating income	\$ 360,230
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	153,112
Changes in assets, liabilities, and deferred outflows/inflows:	
User fees	(7,577)
Deferred outflows of resources related to pensions	(81,415)
Warrants payable	266,146
Accrued liabilities	999
Net pension liability	120,481
Deferred inflows of resources related to pensions	35
Compensated absences	<u>122</u>
Net Cash Provided By Operating Activities	<u><u>\$ 812,133</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2017

	Private Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
Assets		
Cash and short-term investments	\$ -	\$ 245,017
Investments	<u>142,775</u>	<u>-</u>
Total assets	142,775	245,017
Liabilities		
Warrants payable	-	258
Other liabilities	<u>-</u>	<u>244,759</u>
Total liabilities	<u>-</u>	<u>245,017</u>
Net Position		
Total Net Position Restricted for Other Purposes	\$ <u>142,775</u>	\$ <u>-</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Private Purpose Trust Funds</u>
Additions	
Interest income	\$ 4,330
Total additions	4,330
Deductions	
Education	500
Health and human services	<u>2,505</u>
Total deductions	<u>3,005</u>
Net increase	1,325
Net position	
Beginning of year	<u>141,450</u>
End of year	<u>\$ 142,775</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF TOWNSEND, MASSACHUSETTS

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Townsend, Massachusetts (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2017, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *ambulance fund* represents the Town's receipts for ambulance services. The receipts of the ambulance fund are used to replenish the general fund for operating expenditures related to the EMS department incurred throughout the fiscal year. As such, these funds are reserved for appropriation by Town Meeting votes.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town reports the following major proprietary funds:

- The *water enterprise fund* accounts for the resources and costs associated with the Town's water supply and distribution.

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

The Town reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in permanent funds, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *agency fund* accounts for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. This fund is primarily used for performance deposits and payroll withholdings. Agency funds report only assets and liabilities and, therefore, have no measurement focus.

D. Cash, Cash Equivalents, and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool

is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase. Municipalities having such funds in the custody of the treasurer in an aggregate amount in excess of two hundred and fifty thousand dollars may also invest such funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the commonwealth; provided, that not more than fifteen percent of any such trust funds shall be invested in bank stocks and insurance company stocks, nor shall more than one and one-half percent of such funds be invested in the stock of any one bank or insurance company.

Investments consist of marketable securities, bonds, and short-term money market investments. Investments are carried at fair value, except certificates of deposit which are reported at cost.

E. Property Tax Limitations

Legislation known as "Proposition 2½" has limited the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5 percent (excluding new growth), unless an override is voted. The actual fiscal year 2017 tax levy reflected an excess capacity of \$12,620.

F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government using the following thresholds:

<u>Assets</u>	<u>Value Amount</u>	<u>Estimated Useful Life</u>
Buildings	\$ 50,000	40
Building improvements	\$ 25,000	20
Infrastructure	\$ 150,000	5 - 40
Machinery and equipment	\$ 25,000	3 - 10
Vehicles	\$ 5,000	5
Library books	\$ 5,000	10
Software	\$ 5,000	3
Land	\$ 25,000	N/A
Land improvements	\$ 5,000	N/A
Works of art and historical treasures	\$ 2,500	N/A

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the estimated useful lives noted above.

G. *Compensated Absences*

It is the Town's policy to permit certain employees to accumulate earned but unused vacation benefits. All vested vacation pay for those employees is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Earned but unused sick leave balances may be carried from one year to the next; however, these balances are not reimbursable upon resignation or termination of employment.

H. *Long-Term Obligations*

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

The general fund and applicable enterprise fund typically repay these obligations.

I. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between current assets and deferred outflows of resources and current liabilities and deferred inflows of resources. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance which is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investments in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

J. Use of Estimates

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

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

At the annual Town Meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by Town Meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the reserve fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by the Massachusetts General Laws and must be raised in the next year's tax rate.

Formal budgetary integration is employed as a management control device during the year for the general fund and proprietary funds.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting:

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 19,692,064	\$ 20,170,196
Other financing sources/uses (GAAP Basis)	<u>796,423</u>	<u>227,104</u>
Subtotal (GAAP Basis)	20,488,487	20,397,300
Reverse beginning-of-year appropriation carryforwards from expenditures	-	(131,147)
Add end-of-year appropriation carryforwards to expenditures	-	659,104
To reverse unbudgeted lease issuance	(189,731)	(189,731)
Reclass enterprise fund indirect cost reimbursement to budgetary basis	156,763	156,763
Reverse the effect of non-budgeted stabilization activity:		
Interest income	(23,341)	-
Transfers	<u>377,730</u>	<u>200,000</u>
Budgetary Basis	<u>\$ 20,809,908</u>	<u>\$ 21,092,289</u>

D. Deficit Fund Equity

Certain individual funds reflected deficit balances as of June 30, 2017.

It is anticipated that the deficits in these funds will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. Massachusetts General Law Chapter 44, Section 55, limits the Town's deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the capital and surplus of such bank or trust company or banking company, unless satisfactory security is given to it by such bank or trust company or banking company for such excess." The Town does not have deposit policies for custodial credit risk.

As of June 30, 2017, \$1,934,620 of the Town's bank balance of \$8,768,246 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. For short-term investments that were purchased using surplus revenues, Massachusetts General Law, Chapter 44, Section 55, limits the Town's investments to the top rating issued by at least one nationally recognized statistical rating organization (NRSROs). The Town does not have policies for credit risk.

Presented below is the actual rating as of year-end for each investment of the Town (All federal agency securities have an implied credit rating of AAA):

Investment Type	Amount	Rating as of Year-end					Not Rated
		AAA	A2	Baa1	Baa2		
U.S. Treasury notes	\$ 373,701	\$ 373,701	\$ -	\$ -	\$ -	\$ -	-
Federal agency securities	482,644	482,644	-	-	-	-	-
Certificates of deposits	1,549,754	-	-	-	-	-	1,549,754
Corporate bonds	360,396	-	100,257	179,799	80,340	-	-
Corporate equities	278,818	-	-	-	-	-	278,818
Mutual funds	131,456	-	-	-	-	-	131,456
Total investments	\$ 3,176,769	\$ 856,345	\$ 100,257	\$ 179,799	\$ 80,340	\$ -	\$ 1,960,028

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town does not have policies for custodial credit risk.

The Town's investments are subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and/or held by the Town's brokerage firm, which is also the counterparty to these securities. The Town manages this custodial credit risk by investing in counter-party's that participate in the Securities Investor Protection Corporation (SIPC) and excess SIPC coverages.

C. Concentration of Credit Risk

The Town places no limit on the amount that may be invested in any one issuer. The Town did not have any investments in any one issuer (other than U.S. treasuries, government agency securities, and mutual funds) that represent 5% or more of total investments as of June 30, 2017.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have formal investment policies that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information regarding the quality and maturity of the Town's fixed income securities is as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Average Duration (in years)</u>	<u>Average Rating</u>
Debt-related Securities:			
U.S. Treasury notes	\$ 373,701	2.38	AAA
Federal agency securities	482,644	4.29	AAA
Corporate bonds	<u>360,396</u>	1.37	A3
Total	<u>\$ 1,216,741</u>		

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

F. Fair Value

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

The Town has the following fair value measurements as of June 30, 2017:

Description	Fair Value Measurements Using:		
	Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:			
Debt securities			
Federal agency securities	\$ 482,644	\$ 482,644	\$ -
U.S. Treasury notes	373,701	-	373,701
Corporate bonds	360,396	-	360,396
Equity securities	278,818	278,818	-
Mutual funds	131,456	-	131,456
Total investments at fair value	\$ 1,627,015		

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

U.S. Treasury notes and corporate bonds classified in Level 2 are valued using standard inputs consisting of benchmark yields, reportable trades, benchmark securities (where available), and reference data including market research publications.

5. Property Taxes and Excises Receivable

Real estate and personal property taxes are levied and based on values assessed on January 1 of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on a quarterly basis and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year they relate to.

The day after the final tax bill is due, a demand notice may be sent to the delinquent taxpayer. Fourteen days after the demand notice has been sent, the tax collector may proceed to file a lien against the delinquent taxpayers' property. The Town has an ultimate right to foreclose on property for unpaid taxes. Personal property taxes cannot be secured through the lien process.

Motor vehicle excise taxes are assessed annually for every motor vehicle and trailer registered in the Commonwealth. The Registry of Motor Vehicles annually calculates the value of all registered motor vehicles for the purpose of excise assessment. The amount of motor vehicle excise tax due is calculated using a fixed rate of \$25 per \$1,000 of value.

Taxes and motor vehicle excise receivables at June 30, 2017 consist of the following:

<u>Receivables</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Real estate taxes	\$ 377,827	\$ (57,796)	\$ 320,031
Personal property taxes	15,491	(9,150)	6,341
Tax liens	694,719	(69,472)	625,247
Deferred taxes	<u>33,096</u>	<u>(3,310)</u>	<u>29,786</u>
Total property taxes	1,121,133	(139,728)	981,405
Motor vehicle excise	<u>208,078</u>	<u>(57,949)</u>	<u>150,129</u>
Grand Total	<u>\$ 1,329,211</u>	<u>\$ (197,677)</u>	<u>\$ 1,131,534</u>

6. User Fee Receivables

Water user charges are based on meter readings that are done by the Townsend Water Department at the end of each quarter – March, June, September, and December – and are billed in the months following the meter readings. An overdue notice will be sent to water users whose bill remains outstanding by the end of the month in which the first bill is rendered. A demand charge of \$2 per unit will be added to the original bill, plus 1.5% interest. If the bill remains outstanding for 15 days following the overdue notice, the Water Commissioners may order the Superintendent to shut off the water service following Sec IIA, Chapter 165 of the Massachusetts General Laws. The water service will remain shut off until such time that the total outstanding bill is paid, plus an additional turn-on fee of \$35.

All outstanding balances of accumulated water charges plus demands and interest with no payments for more than three billing periods constitute a lien on the property, and may be turned over to the tax collector for collection.

Water service connection fees are charged for each new service tapped into the main. The charge covers the costs of digging, tapping the main, laying the standard water lines, and installation of a standard water meter. If larger services or meters are required, additional charges will be rendered.

Receivables for water user charges, water liens, and other water fees at June 30, 2017 consist of the following:

<u>Receivables</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Water user charges	\$ 344,304	\$ (34,430)	\$ 309,874
Water liens	3,634	(815)	2,819
Water - other	8,019	(4,010)	4,009
Total	<u>\$ 355,957</u>	<u>\$ (39,255)</u>	<u>\$ 316,702</u>

7. Transfers In/Out

The Town reports interfund transfers between many of its funds. The sum of all transfers presented in the table agrees with the sum of interfund transfers presented in the governmental fund financial statements. The following is an analysis of interfund transfers made in fiscal year 2017:

	<u>Transfers In</u>	<u>Transfers Out</u>				
Governmental Funds						
General fund	\$ 606,692	\$ 227,104	(1)	(2)	(3)	(4)
Nonmajor Governmental Funds						
Ambulance receipts reserved	-	404,233	(1)			
Cable access	-	160,000	(1)			
Title V betterments	-	27,538	(1)			
Wetlands protection	-	5,721	(1)			
Cemetery - sale of lots	-	6,300	(1)			
WTRR receipts reserved	-	2,900	(1)			
Capital project funds	200,000	-	(2)			
Permanent Funds	5,000	-	(3)			
Proprietary Funds						
Water	22,104	-	(4)			
Total	<u>\$ 833,796</u>	<u>\$ 833,796</u>				

(1) Transfers from receipts reserved for appropriations accounts to the general fund for capital improvements and operating budget.

(2) Transfer for BAN paydown.

(3) Transfer to conservation commission trust as voted at Town Meeting.

(4) Transfer to Water fund for principal debt service

8. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 22,883,288	\$ 22,000	\$ -	\$ 22,905,288
Capital improvements (other than buildings)	713,535	-	-	713,535
Machinery, equipment, and furnishings	5,353,930	71,731	-	5,425,661
Vehicles	1,135,150	231,708	-	1,366,858
Library books	520,003	-	-	520,003
Infrastructure	11,538,345	622,298	-	12,160,643
Total capital assets, being depreciated	42,144,251	947,737	-	43,091,988
Less accumulated depreciation for:				
Buildings and improvements	(5,561,319)	(578,114)	-	(6,139,433)
Capital improvements (other than buildings)	(354,508)	(26,285)	-	(380,793)
Machinery, equipment, and furnishings	(4,199,343)	(242,918)	-	(4,442,261)
Vehicles	(962,979)	(84,182)	-	(1,047,161)
Library books	(430,867)	(23,597)	-	(454,464)
Infrastructure	(4,531,094)	(248,534)	-	(4,779,628)
Total accumulated depreciation	(16,040,110)	(1,203,630)	-	(17,243,740)
Total capital assets, being depreciated, net	26,104,141	(255,893)	-	25,848,248
Capital assets, not being depreciated:				
Land	3,543,441	-	-	3,543,441
Art and historical treasures	55,200	-	-	55,200
Construction in progress	-	140,587	-	140,587
Total capital assets, not being depreciated	3,598,641	140,587	-	3,739,228
Governmental activities capital assets, net	\$ 29,702,782	\$ (115,306)	\$ -	\$ 29,587,476
Business-Type Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,693,463	\$ -	\$ -	\$ 1,693,463
Capital improvements (other than buildings)	693,836	-	-	693,836
Machinery, equipment, and furnishings	667,393	28,560	-	695,953
Vehicles	134,986	-	-	134,986
Infrastructure	2,129,559	165,605	-	2,295,164
Total capital assets, being depreciated	5,319,237	194,165	-	5,513,402
Less accumulated depreciation for:				
Buildings and improvements	(473,035)	(39,512)	-	(512,547)
Capital improvements (other than buildings)	(356,801)	(13,650)	-	(370,451)
Machinery, equipment, and furnishings	(319,881)	(45,166)	-	(365,047)
Vehicles	(100,620)	(10,697)	-	(111,317)
Infrastructure	(875,239)	(44,087)	-	(919,326)
Total accumulated depreciation	(2,125,576)	(153,112)	-	(2,278,688)
Total capital assets, being depreciated, net	3,193,661	41,053	-	3,234,714
Capital assets, not being depreciated:				
Land	662,257	-	-	662,257
Construction in progress	-	399,193	-	399,193
Total capital assets, not being depreciated	662,257	399,193	-	1,061,450
Business-type activities capital assets, net	\$ 3,855,918	\$ 440,246	\$ -	\$ 4,296,164

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities

General government	\$ 436,277
Public safety	326,849
Public works	415,084
Culture and recreation	<u>25,420</u>
Total depreciation expense - governmental activities	<u>\$ 1,203,630</u>

Business-Type Activities

Water	<u>\$ 153,112</u>
Total depreciation expense - business-type activities	<u>\$ 153,112</u>

9. Deferred Outflows of Resources

In addition to assets, the basic financial statements include a separate element for deferred outflows of resources. Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions, in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* (GASB 68), are more fully discussed in Note 18.

10. Warrants Payable

Warrants payable represent fiscal year 2017 expenditures paid by July 15, 2017.

11. Accrued Liabilities

Accrued liabilities represent fiscal year 2017 expenditures paid after July 15, 2017.

12. Notes Payable

The following summarizes activity in notes payable during fiscal year 2017:

	Interest Rate	Date of Issue	Date of Maturity	Beginning Balance at 6/30/2016	New Issues	Maturities	Ending Balance at 6/30/17
Governmental Activities							
Roadway improvements	0.75%	12/11/15	12/09/16	\$ 100,000	\$ -	\$ (100,000)	\$ -
Capital improvements	0.75%	12/11/15	12/09/16	630,000	-	(630,000)	-
Building purchase & removal	0.75%	12/11/15	12/09/16	159,000	-	(159,000)	-
Fire substation	0.85%	09/01/16	05/01/17	-	200,000	(200,000)	-
Capital improvements	1.00%	12/06/16	05/01/17	-	689,000	(689,000)	-
Capital improvements	1.25%	05/01/17	12/01/17	-	530,000	-	530,000
American legion	1.25%	05/01/17	12/01/17	-	159,000	-	159,000
Fire substation	1.25%	05/01/17	12/01/17	-	200,000	-	200,000
Total				\$ 889,000	\$ 1,778,000	\$ (1,778,000)	\$ 889,000

13. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities</u>	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/17
Land acquisition II	06/15/19	4.50-5.00%	\$ 15,000
Title V - Water pollution	08/01/19	5.38-5.50%	32,349
Public buildings	06/15/22	4.25-5.00%	220,000
Land acquisition I	06/15/22	4.50-5.00%	125,000
Title V	08/01/22	5.00-5.25%	43,718
Landfill closure I	06/15/24	4.25-5.00%	455,000
Landfill closure II (72%)	06/15/24	4.25-5.00%	165,600
Title V	07/15/27	0.00%	104,774
Memorial Hall - refunding	07/15/27	2.00-3.00%	95,000
Land acquisition - refunding	07/15/27	2.00-3.00%	10,000
Fire truck	07/15/27	2.00-3.00%	100,000
Total Governmental Activities:			\$ 1,366,441
<u>Business-Type Activities</u>	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/17
Water - refunding	12/17/17	2.00-3.00%	\$ 5,000
Landfill closure II (28%)	06/15/24	4.25-5.00%	64,400
Water pumping station	07/15/25	2.00%	349,022
Water improvements - East Side	07/15/26	2.00%	558,175
Total Business-Type Activities:			\$ 976,597

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2017 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 399,138	\$ 52,023	\$ 451,161
2019	189,138	40,470	229,608
2020	187,738	32,228	219,966
2021	176,955	24,201	201,156
2022	218,924	20,041	238,965
2023 - 2027	185,024	9,609	194,633
2028	9,524	-	9,524
Total	<u>\$ 1,366,441</u>	<u>\$ 178,572</u>	<u>\$ 1,545,013</u>

The water enterprise fund has been designated as the source to repay the following long-term debt outstanding as of June 30, 2017:

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 100,080	\$ 20,355	\$ 120,435
2019	96,831	18,151	114,982
2020	100,017	13,740	113,757
2021	101,840	11,917	113,757
2022	121,900	10,057	131,957
2023 - 2027	455,929	21,483	477,412
Total	<u>\$ 976,597</u>	<u>\$ 95,703</u>	<u>\$ 1,072,300</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2017, the following changes occurred in long-term liabilities:

	<u>Total Balance 7/1/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 6/30/17</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 6/30/17</u>
Governmental Activities						
Bonds payable	\$ 1,775,579	\$ -	\$ (409,138)	\$ 1,366,441	\$ (399,138)	\$ 967,303
Landfill liability	384,500	-	(18,500)	366,000	(20,000)	346,000
Compensated absences	38,545	6,248	(2,393)	42,400	(4,240)	38,160
Capital leases	-	189,731	(60,333)	129,398	(63,664)	65,734
Net pension liability	6,943,354	1,571,661	-	8,515,015	-	8,515,015
Totals	<u>\$ 9,141,978</u>	<u>\$ 1,767,640</u>	<u>\$ (490,364)</u>	<u>\$ 10,419,254</u>	<u>\$ (487,042)</u>	<u>\$ 9,932,212</u>

	<u>Total Balance 7/1/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 6/30/17</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 6/30/17</u>
Business-Type Activities						
Bonds payable	\$ 1,079,961	\$ -	\$ (103,364)	\$ 976,597	\$ (100,080)	\$ 876,517
Compensated absences	1,217	459	(337)	1,339	(134)	1,205
Net pension liability	532,264	120,481	-	652,745	-	652,745
Totals	<u>\$ 1,613,442</u>	<u>\$ 120,940</u>	<u>\$ (103,701)</u>	<u>\$ 1,630,681</u>	<u>\$ (100,214)</u>	<u>\$ 1,530,467</u>

14. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The \$366,000 reported as landfill postclosure care liability at June 30, 2017 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in fiscal year 2017. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

15. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in fiscal year 2019. Future minimum lease payments under the capital leases under obligation consisted of the following as of June 30, 2017:

<u>Fiscal Year</u>	<u>Present Value of Minimum Lease Payments</u>	<u>Interest Payments</u>	<u>Total Lease Payments</u>
2018	\$ 63,664	\$ 4,205	\$ 67,869
2019	65,734	2,136	67,870
Total	<u>\$ 129,398</u>	<u>\$ 6,341</u>	<u>\$ 135,739</u>

16. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. The Town reports two items as deferred inflows of resources: one which is attributable to changes in the net pension liability, and the other which arises from the current financial resources measurement focus and the modified accrual basis of accounting in governmental funds. Deferred inflows of resources related to pensions will be recognized in pension expense in future years and is more fully described in Note 18. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

17. **Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2017:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes funds set aside in the general fund for future debt service, various special revenue funds, capital project funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes funds set aside in the Town's capital stabilization fund and general fund encumbrances for non-lapsing special article appropriations approved at Town Meeting.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods and deficit balances in nonmajor governmental funds.

Following is a breakdown of the Town's fund balances at June 30, 2017:

	General Fund	Ambulance Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable				
Nonexpendable permanent funds	\$ -	\$ -	\$ 322,451	\$ 322,451
Total nonspendable	-	-	322,451	322,451
Restricted				
For debt service	1,751	-	-	1,751
Capital projects	-	-	101,255	101,255
Ambulance	-	704,878	-	704,878
Cablevision Access receipts reserved	-	-	398,863	398,863
Septic Title V revolving fund	-	-	215,001	215,001
Recreation revolving fund	-	-	84,722	84,722
CDBG program income	-	-	80,648	80,648
Inspectional revolving fund	-	-	70,877	70,877
Green communities grant	-	-	49,924	49,924
Cemetery revolving fund	-	-	36,978	36,978
EPS police grant	-	-	27,665	27,665
Other special revenue funds	-	-	366,216	366,216
Expendable permanent funds	-	-	116,167	116,167
Total restricted	1,751	704,878	1,548,316	2,254,945
Committed				
Capital stabilization accounts	124,162	-	-	124,162
For continuing appropriations:				
General government	262,910	-	-	262,910
Public safety	364,322	-	-	364,322
Public works	121,973	-	-	121,973
Employee benefits	4,494	-	-	4,494
For debt service	100,000	-	-	100,000
For roadway improvements	100,000	-	-	100,000
Total committed	1,077,861	-	-	1,077,861
Assigned				
Encumbered for:				
General government	27,566	-	-	27,566
Public safety	49,290	-	-	49,290
Debt service	14,407	-	-	14,407
Total assigned	91,263	-	-	91,263
Unassigned - operating fund	922,602	-	-	922,602
Unassigned - general stabilization	1,241,345	-	-	1,241,345
Unassigned - deficit balances	-	-	(886,561)	(886,561)
Total unassigned	2,163,947	-	(886,561)	1,277,386
Total Fund Balance	\$ 3,334,822	\$ 704,878	\$ 984,206	\$ 5,023,906

18. Middlesex County Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* (GASB 68), with respect to the employees' retirement funds.

A. Plan Description

Substantially all employees of the Town are members of the Middlesex County Retirement System (the System), a cost-sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of the Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid. The System's Retirement Board does not have the authority to amend benefit provisions. Additional information is disclosed in the System's annual financial reports publicly available from the System located at 25 Linnell Circle, Billerica, Massachusetts 01821.

Participant Retirement Benefits

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest five-year average annual rate of regular compensation for those first becoming members of the Massachusetts System on or after that date. However, per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the five years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any two consecutive years exceeds 100 percent, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

If a participant was a member prior to February 2012, a retirement allowance may be received at any age, upon attaining 20 years of service. The plan also provides for retirement at age 55 if the participant was a member prior to January 1, 1978, with no minimum vesting requirements. If the participant was a member on or after January 1, 1978 and a member of Groups 1 or 2, then a retirement allowance may be received if the participant (1) has at least 10 years of creditable service, (2) is age 55, (3) voluntarily left Town employment on or after that date, and (4) left accumulated annuity deductions in the fund. Members of Group 4, have no minimum vesting requirements, however, must be at least age 55. Groups 2 and 4 require that participants perform the duties of the Group position for at least 12 months immediately prior to retirement.

A participant who became a member on or after April 2, 2012 is eligible for a retirement allowance upon 10 years' creditable service and reaching ages 60 or 55 for Groups 1 and 2, respectively. Participants in Group 4 must be at least age 55. Groups 2 and 4 require that participants perform the duties of the Group position for at least 12 months immediately prior to retirement.

A retirement allowance consists of two parts: an annuity and a pension. A member's accumulated total deductions and a portion of the interest they generate constitute the annuity. The difference between the total retirement allowance and the annuity is the pension. The average retirement benefit is approximately 80-85% pension and 15-20% annuity.

Participant Refunds

Employees who resign from service and who are not eligible to receive a retirement allowance are entitled to request a refund of their accumulated total deductions. Members voluntarily withdrawing with at least 10 years of service or involuntarily withdrawing, receive 100% of the regular interest that has accrued on those accumulated total deductions. Members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3%.

Participant Contributions

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of the Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the system. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7%
January 1, 1984 - June 30, 1996	8%
Beginning July 1, 1996	9%
1979 - present	Additional 2.00% of salary in excess of \$30,000
Group 1 members hired on or after April 2, 2012	6.00% with 30 or more years of credible service

Employer Contributions

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC).

The Town's contribution to the System for the year ended June 30, 2017 was \$690,007, which was equal to its annual required contribution.

B. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the System and additions to/deductions from System's fiduciary net position have been determined on the same basis as they are reported by System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the Town reported a liability of \$9,167,760 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of or as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2016, the Town's proportion was 0.647040%.

For the year ended June 30, 2017, the Town recognized pension expense of \$1,239,182. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 41,289	\$ -
Changes of assumptions	499,519	-
Net difference between projected and actual earnings on pension plan investments	380,626	-
Changes in proportion and differences between contributions and proportionate share of contributions	836,372	(494)
Total	<u>\$ 1,757,806</u>	<u>\$ (494)</u>

Carolyn Smart

From: Select <sml412@comcast.net>
Sent: Thursday, April 18, 2019 1:49 PM
To: jkreidler@townsend.ma.us; csmart@townsend.ma.us
Subject: Addition to agenda

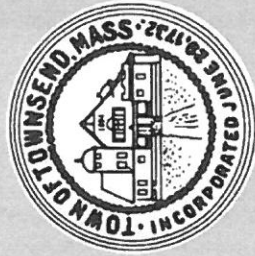
Under announcements please insert

Announcement of Important dates:

Town Election, including 7 Recreational MJ Ballot questions - Monday 4/22 Mock Town Meeting and Q&A - 4/24 MJ TM Articles - Planning Board Hearing - Monday 4/29 6:45 Charter Review Preview Information Session - Monday 4/29 after MJ Hearing Town Meeting - Tuesday 5/7 7PM

Thank you,
Sue

This email has been checked for viruses by AVG.
<https://www.avg.com>



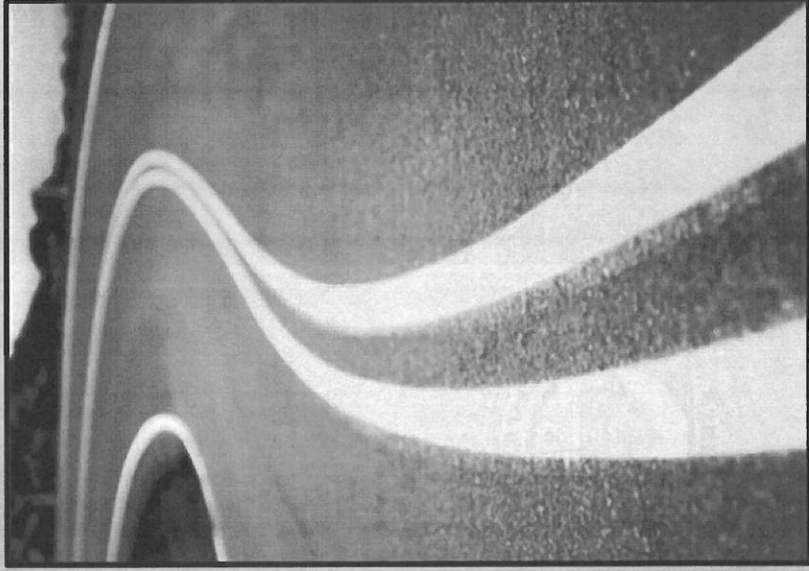
Town of Townsend Highway Department

Pavement Management Program



April 18, 2019

Pavement Management



- The practice of planning for pavement maintenance and rehabilitation with the goal of maximizing the value and life of a pavement network

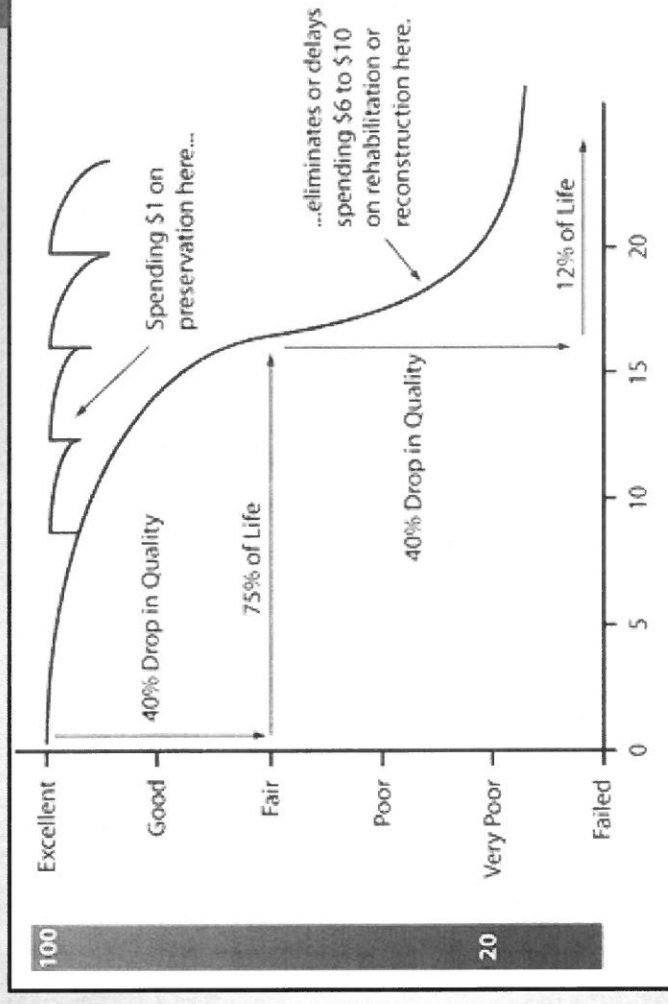
***Perform the right repair
at the right time!***



Pavement Management

● Asset Management & Forecasting Tool

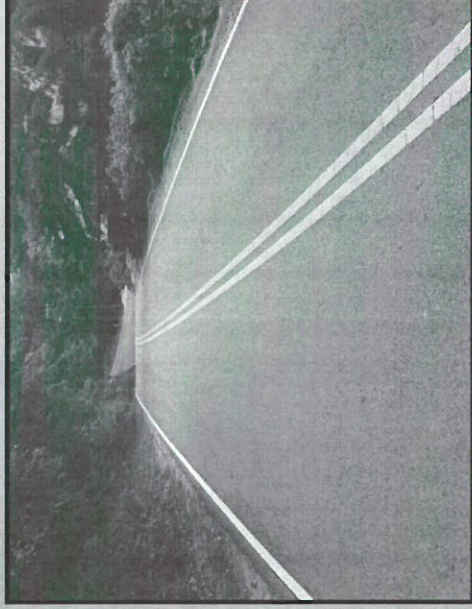
- It is more cost effective to keep good roads in good condition



Source: Federal Highway Administration



Pavement Management



Maintenance

- Crack Seal
- Fog Seal
- Pothole/Utility

Patching

Surface Treatment

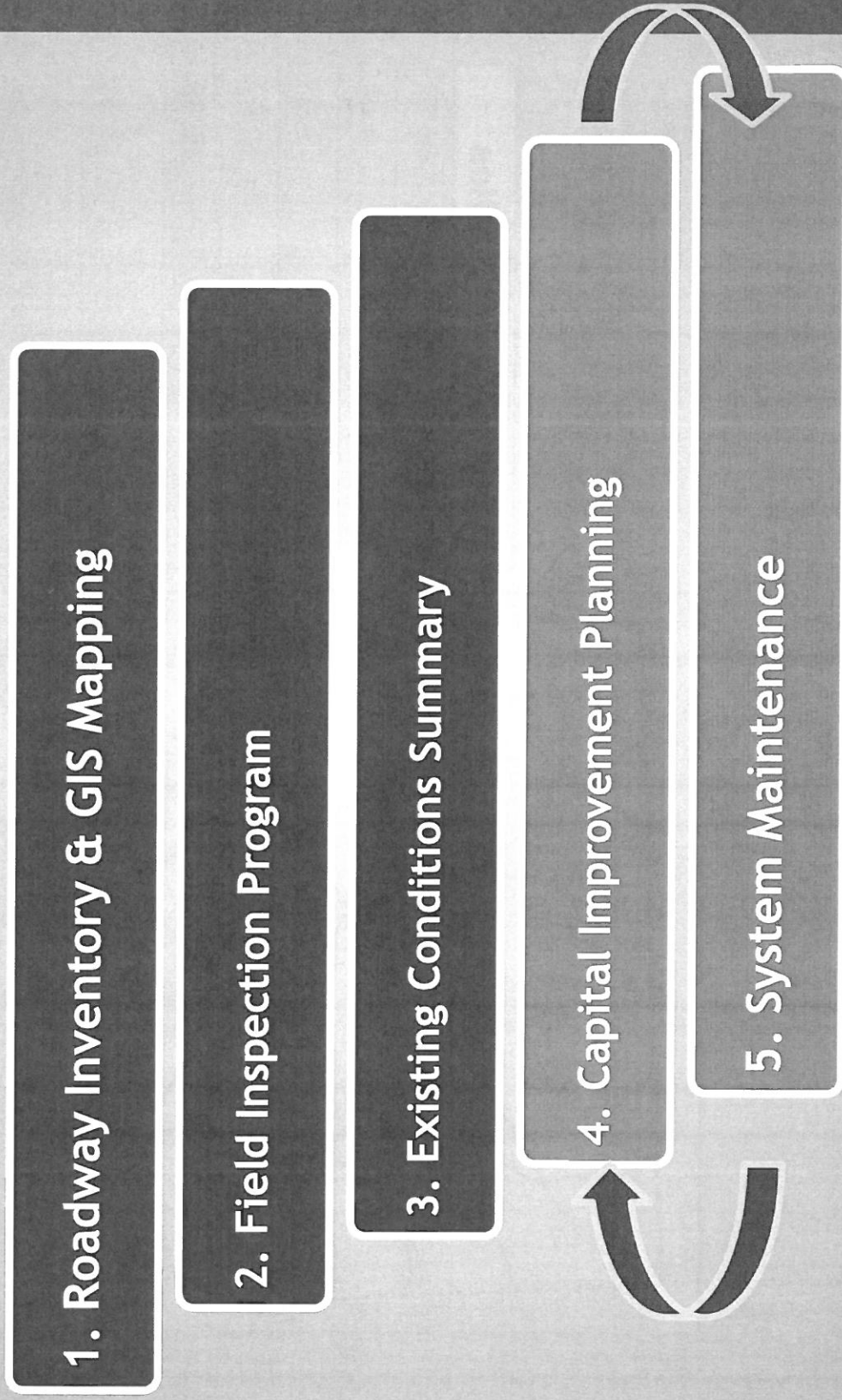
- Chip Seal
- Microsurfacing
- HMA Overlay

Structural Repair

- Mill and Overlay
- Reclamation
- Reconstruction

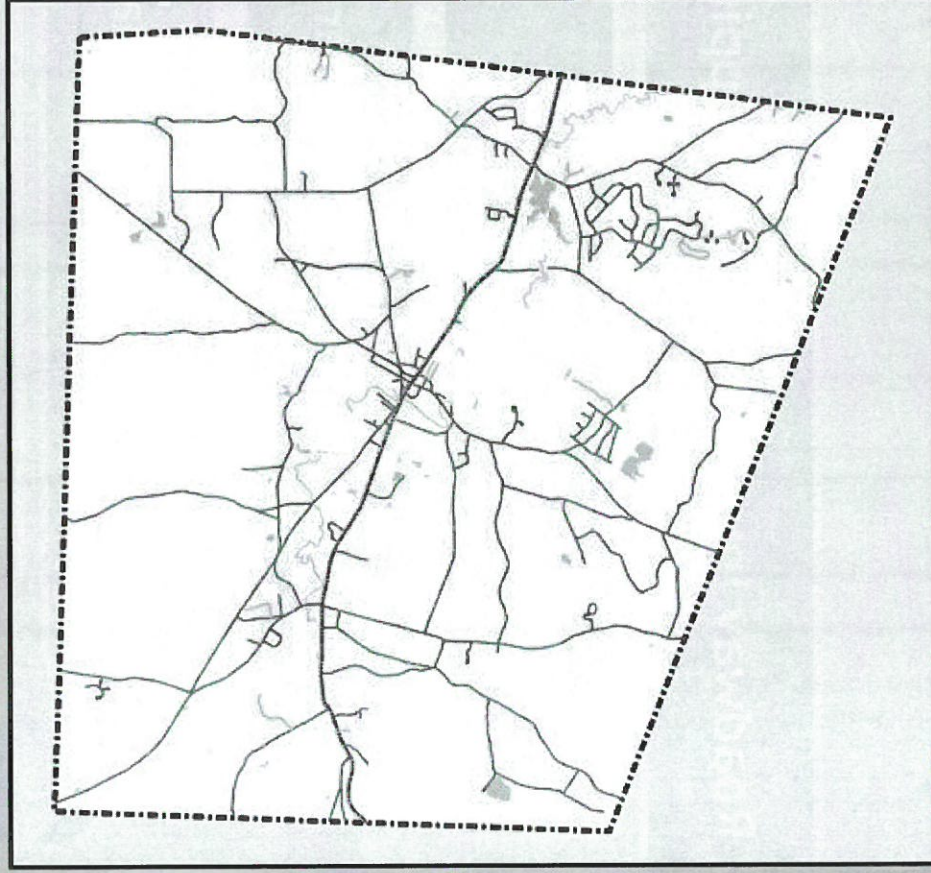


Comprehensive 5-Step Approach



Roadway Inventory & GIS Mapping

Townsend Roadway Profile



Type	Miles
Accepted	85.82
Unaccepted	1.48
Private	2.98
State	6.52
Total	96.80



* Inspected road miles does not include gravel roads



MS Access



Pavement Management Program

Roadway Inspection

Roadway Inspection
Inspection/Inventory Table
Roadway Status
Capital Planning Worksheet
Roadway Repair History

Inspection

Inspection
Inventory
Status
Capital Planning
Roadway Repair History

Net Benefit Value (CBV) Reports

Cost Benefit Value (CBV) Reports	RSR Forecasting Worksheet
----------------------------------	---------------------------

Air Categories - Banding - Costs

Repair Categories - Banding - Costs	Distress Weighting	Repair Category Descriptions	Func. Class. Description
-------------------------------------	--------------------	------------------------------	--------------------------

Asset Inventory Mapping

Asset Inventory Mapping

Town of Townsend, Massachusetts - May, 2015 - Version 10

Roadway Repair Backlog Summary - Accepted

Town of Townsend, Massachusetts
Roadway Repair Backlog Summary - Accepted

Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost
Reclamation	32.48	446,295.68	40.73%	\$11,144,076.26
MH and Overlay	15.48	205,103.51	19.37%	\$3,281,624.22
Preventative Maintenance	4.48	64,202.29	5.95%	\$1,615,618.30
Crack Seal	28.79	387,677.88	29.47%	\$1,693,378.94
Drill Maintenance	4.50	59,585.25	5.57%	\$400
Total:	80.73	1,131,442.71	100.00%	\$15,071,212.72

Average R5RB Y Segment: 57,10

Inspection Reports

Roadway Repair Categories and Banding	Overview of Current PMP Roadway Repair Methods and Banding
Roadway Repair Backlog Summary - Accepted	Accepted Roadway Network Rating Shown by Repair Type
Roadway Repair Backlog Summary - Functional Classification	Roadway Network Rating Shown by Functional Classification
Roadways Repairs With Segment Description - Accepted	Accepted Roadway Network With Detailed Segment Description
Roadways Sorted - Alphabetically	Roadway Network With Overall Roadway Description Sorted Alphabetically
Roadways Sorted - Road Surface Rating (RSR)	Roadway Network With Overall Roadway Description Sorted by (RSR) - Worst to Best
Roadways Sorted - Functional Classification	Roadway Network With Overall Roadway Description Sorted Func. Class Worst to Best

5/21/2019 PETA Group, Inc. This Report is Intended For General Planning and Informational Purposes Only Page 1 of 1

Page: 41 Filtered

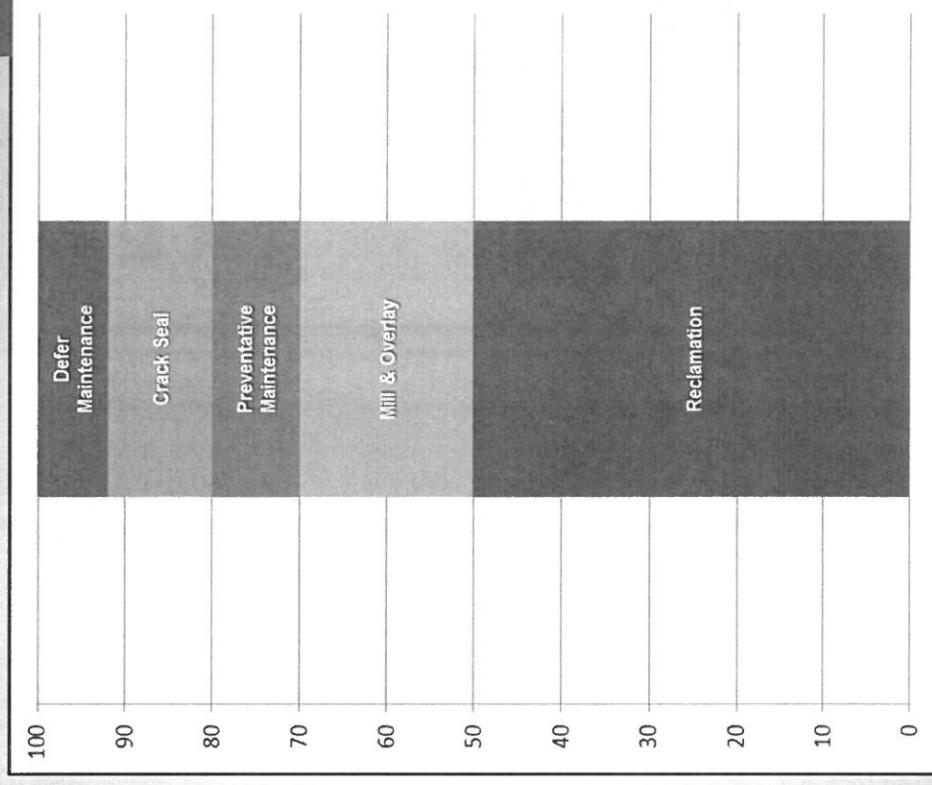
- ③ Calculate Road Surface Rating (RSR) based on existing distresses
- ③ Ratings are 0 to 100 (Worst to Best)
- ③ Line striping, curb and sidewalk information identified



Repair Methods & Unit Costs

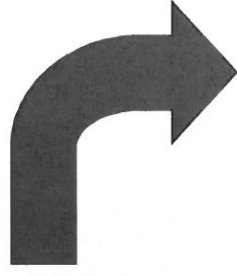
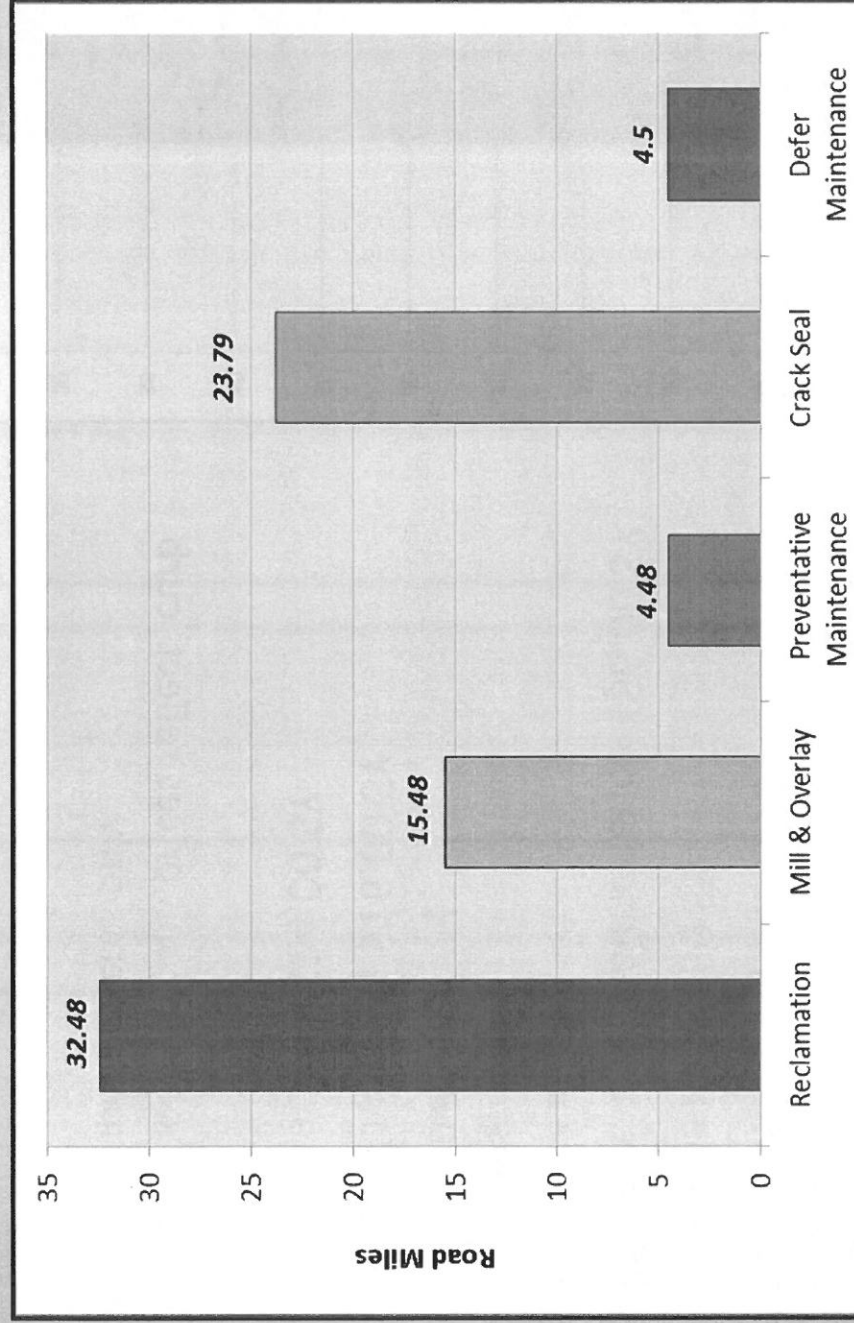
- Defer Maintenance- \$0 SY
- Crack Seal - \$0.50 SY
- Preventative Maintenance - \$6.00 SY
 - Chip Seal
 - Microsurfacing
 - HMA Overlay
- Mill & Overlay - \$16.00 SY
- Reclamation - \$24.00 SY

* Please note that unit prices reflect curb to curb improvements only



Existing Conditions Summary

General Rating By Mile*



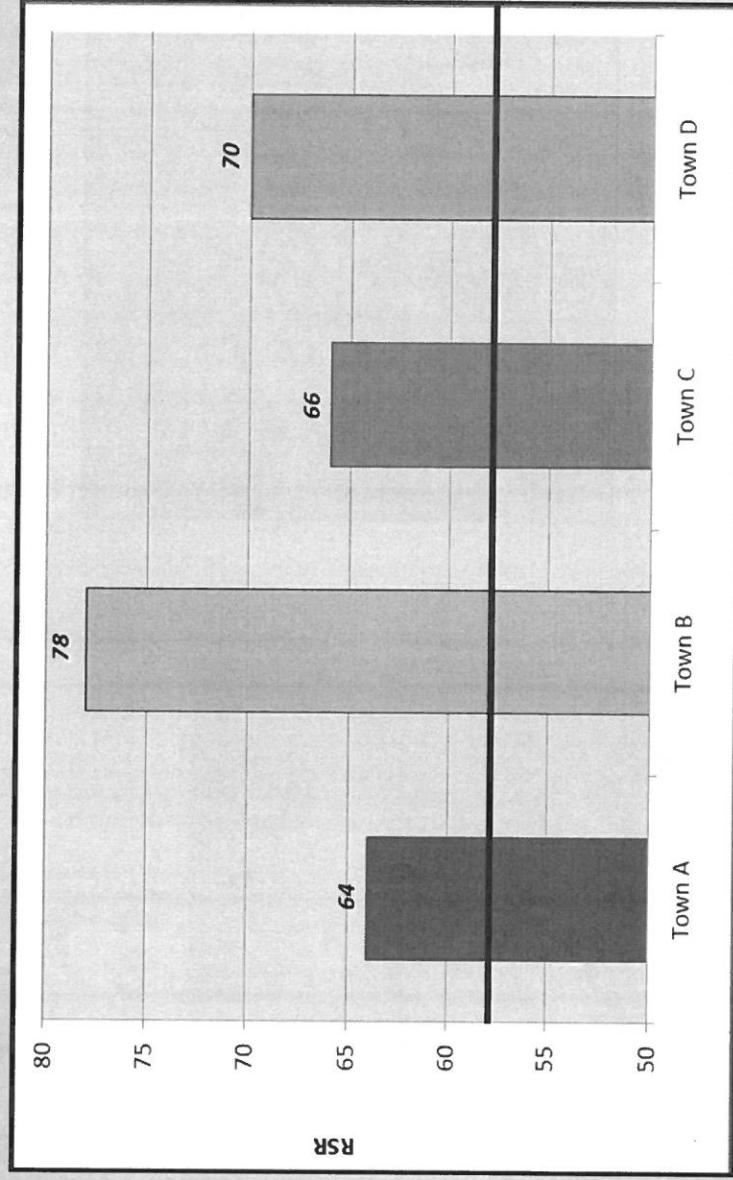
Approx. 80.73
Road Miles
RSR = 57.10



*Town Accepted Paved Roadways Only

Existing Conditions Summary

Similar Communities in the Area



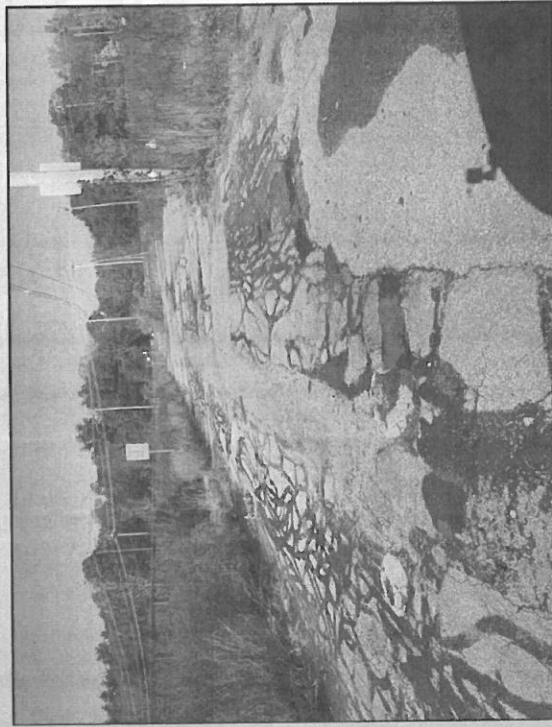
Townsend's
RSR = 57.10

Community Information				
Town	Inspection Year	Miles	AVG. RSR	
A	2018	40.21	64	
B	2016	151.87	78	
C	2018	63.26	66	
D	2017	69.54	70	
Average			69.5	
Townsend	2014	80.73	57.10	



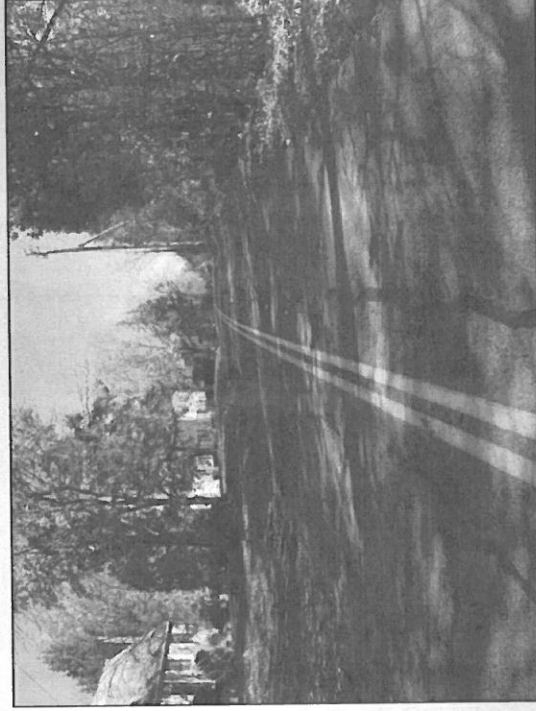
Field Inspection Program

Representative Conditions



Kendrick St

RSR = 20



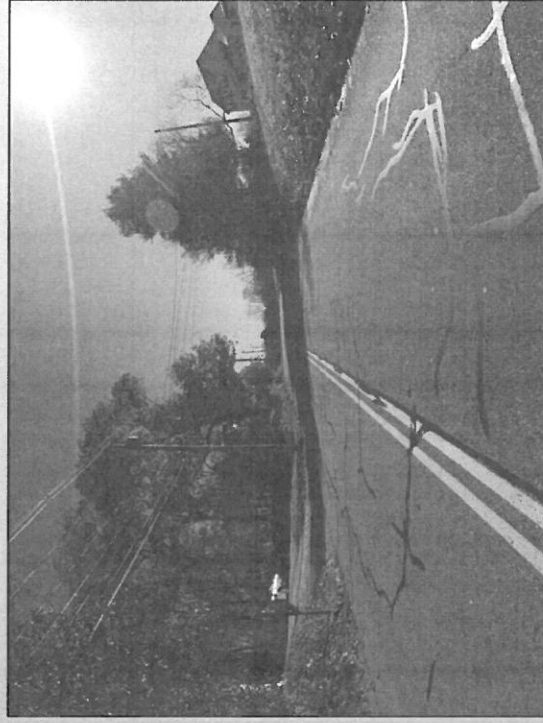
May St - 03

RSR = 45



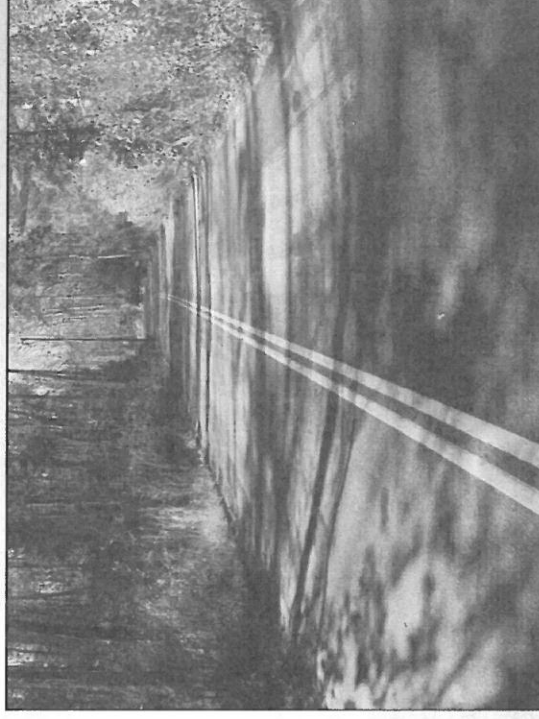
Field Inspection Program

Representative Conditions



Creek St - 02

RSR = 73



Elysium St - 01

RSR = 95



Existing Conditions Summary

Breakdown By Repair Method

Backlog Summary				
Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost
Major Rehabilitation	32.48	464,296	40.23%	\$11,143,096.26
Minor Rehabilitation	15.48	205,102	19.17%	\$3,281,624.22
Preventative Maintenance	4.48	64,202	5.55%	\$513,618.30
Routine Maintenance	23.79	338,758	29.47%	\$169,378.94
No Maintenance Required	4.5	59,585	5.57%	\$0.00
Total	80.73	1,131,943	100%	\$ 15,107,717.72
Network Level RSR	57.10			



Backlog = Approx. \$15.1 Million

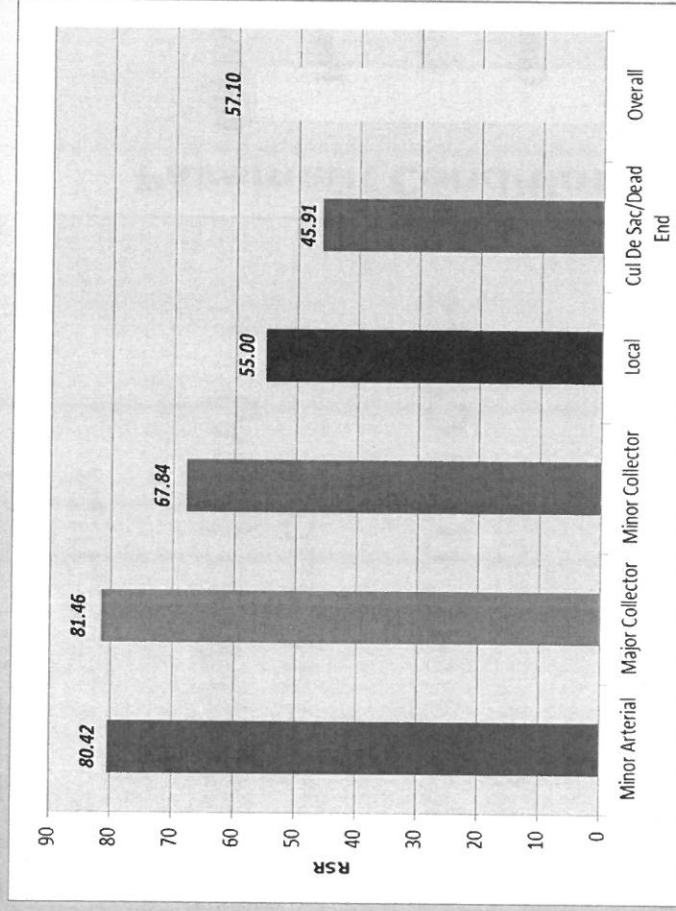


*Curb to Curb Improvements Only
Does Not Include Drainage, Sidewalks, Ramps



Existing Conditions Summary

RSR Breakdown By Functional Class



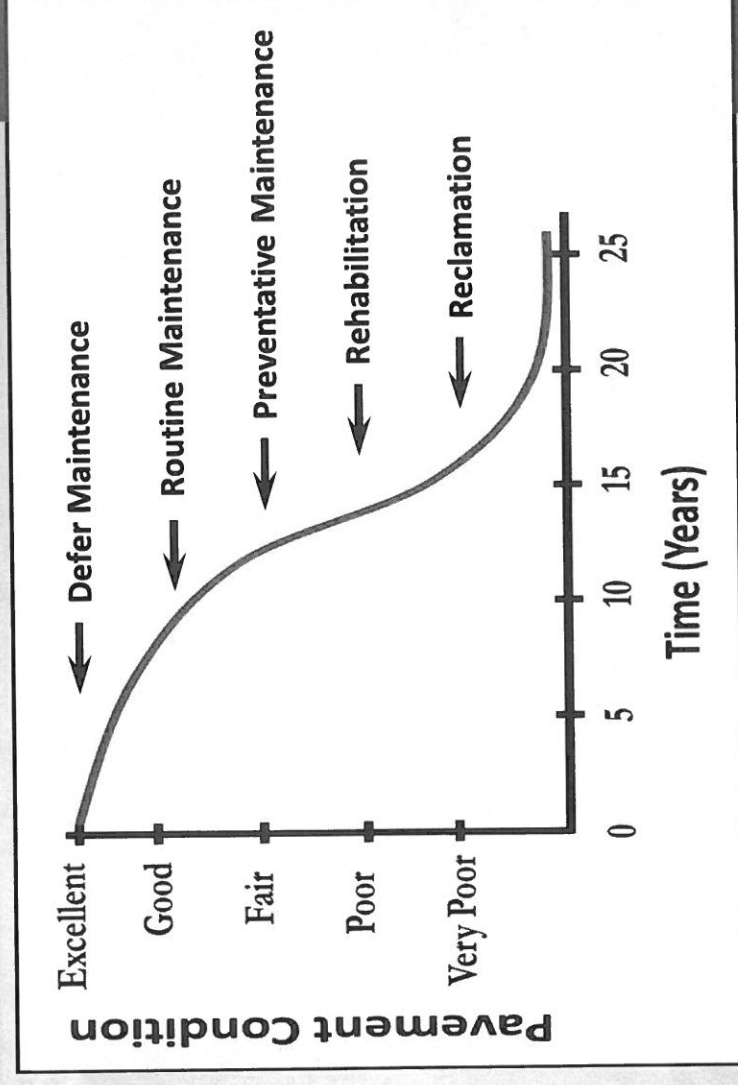
RSR by Functional Class			
Description	Functional Class	AVG. RSR	Total Miles
Most Traveled Roads, used by residents and non-residents to get through/around the town	Minor Arterial	80.42	6.18
	Major Collector	81.46	6.96
	Minor Collector	67.84	7.08
Roads used by residents of the town.	Local	55.00	46.77
Roads only used by residents of those roads.	Cul De Sac/Dead End	45.91	13.74
	Overall	57.10	80.73

Functional classification defines the character of services that a particular roadway is intended to provide.



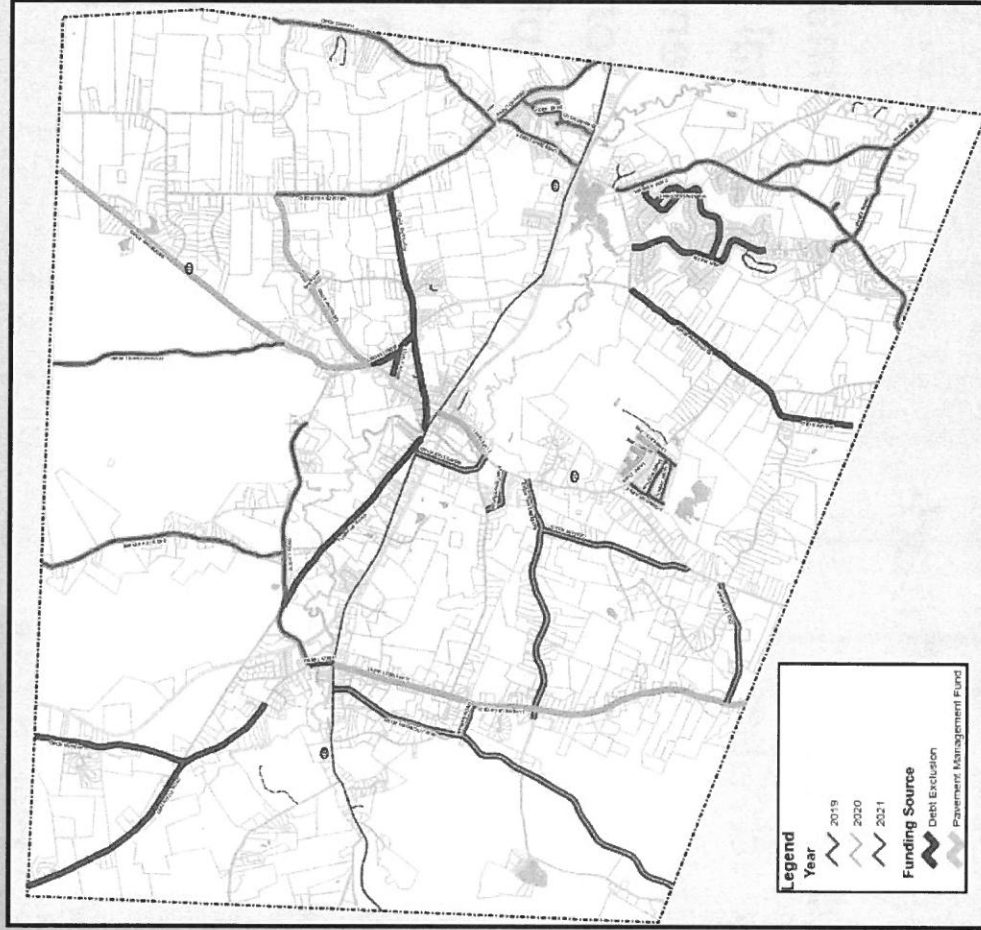
CIP Development

- Target RSR & Budget Requirements
- Refine Repair Methods Unit Costs
- Prioritization Strategies (CBV)
- ADA & Utility Coordination
- Deterioration Rates



CIP Development

Proposed 3-Year Plan



Debt Exclusion		
Year	Miles	Cost
2019	6.12	\$1,572,855
2020	7.75	\$2,014,966
2021	5.54	\$1,576,578
Total	19.41	\$5,164,578
Pavement Management Fund		
Year	Miles	Cost
2019	8.75	\$705,322
2020	8.24	\$847,471
2021	8.56	\$977,873
Total	25.55	\$2,530,666



CIP Development

Priority Roads

- | | |
|----------------------|-------------------|
| ○ Ash Street | ○ Wyman Road |
| ○ Beech Street | ○ Canal Street |
| ○ Highland Street | ○ Greenville Road |
| ○ Maplewood Drive | ○ Mason Road |
| ○ Seaver Road | ○ Turnpike Road |
| ○ South Row Road | ○ Cross Street |
| ○ Bayberry Hill Road | ○ Smith Street |

- Clement Road
- New Fitchburg Road
- Woodland Drive
- Worcester Road
- Old City Road

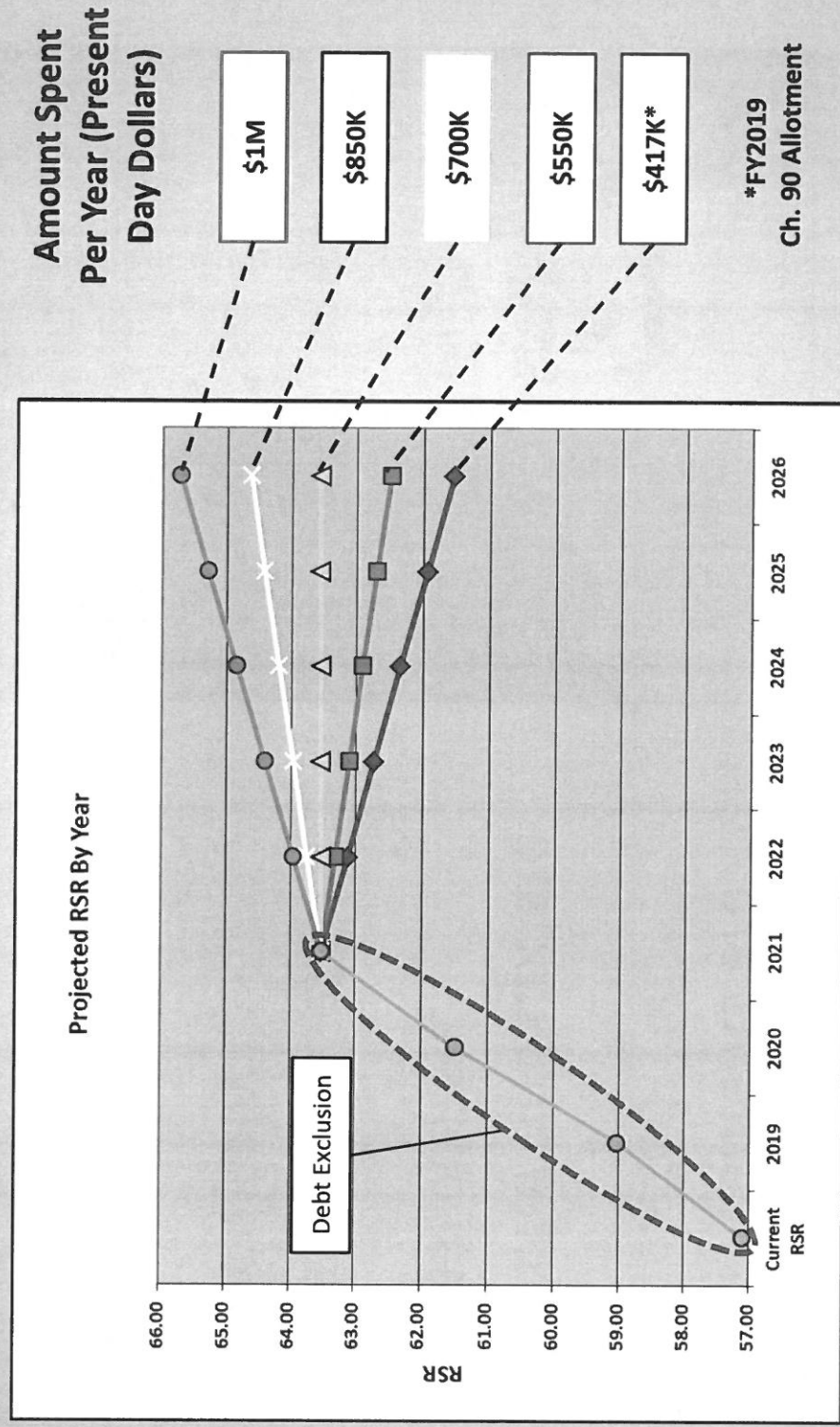
Estimated Cost
\$5.16 Million



***Town Accepted Paved Roadways Only**

CIP Development

RSR Forecasting – 5 Years (Standard Model)



Roadway Forecast Model Percentage Breakdown:

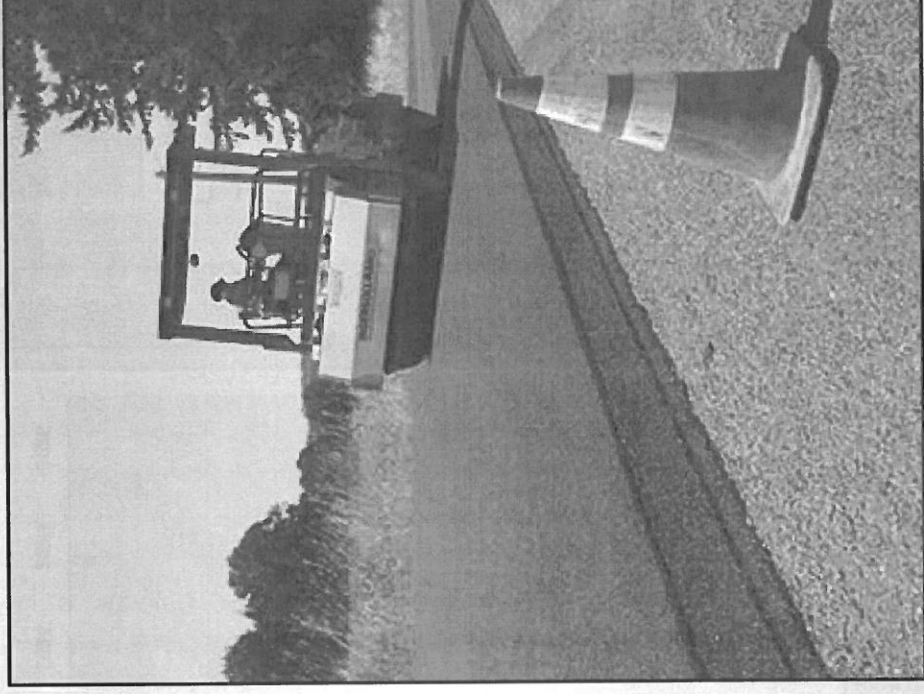
- Routine Maintenance – 10%
- Preventative Maintenance – 25%
- Minor Rehabilitation – 40%
- Major Rehabilitation – 25%

*Town Accepted Paved Roadways Only



System Maintenance

- ◎ Update data as improvements are completed
- ◎ Monitor and update actual costs
- ◎ Re-assess assets periodically
- ◎ Add new subdivisions and newly accepted roads to database





4.1

Town of Townsend

BOARD OF SELECTMEN DEPARTMENT SUPERVISOR PERFORMANCE EVALUATION

Name: James M. Kreidler, Jr.

Title: Town Administrator

Person Performing Evaluation: Summary Board of Selectmen

RATING SCALE								
1	/	2	/	3	/	4	/	5
1 – Unsatisfactory			2 – Below Expectations			3 – Meets Expectations		
4 – Exceeds Expectations			5 – Outstanding					
N/A – Not Applicable								

Overall Rating:

3

General Comments:

Jim, I have found you to be capable, intelligent, and knowledgeable. I enjoy talking and debating with you as it makes me think. I hope you realize that when I question or challenge you it is to be sure you consider them and to allow you to change my view. I appreciate your sharing of your experience with me and the Town and if I occasionally, or not, ask for more information, it is that my sense is it will help more than just me to more fully understand the details and validate what is discussed.

My observation is that, as all of us do, you enjoy some aspects of your job more than others. I encourage you to do challenge you to do more of what does not come easily as doing so results in building skills and confidence.

I hope to see you exhibit more courage to bring forth creative thoughts for improvements, with the full knowledge that questions, and challenges will come during the Board discussion. As we have discussed many times, the best part of Board deliberations is that we have the opportunity for open and honest dialog to be able to come to a better solution than any individual could do on their own. This is lost art of public sector negotiation and in my opinion, the biggest benefit of the Open Meeting Law.

I urge you to avail yourself of the resources at your disposal to discover new tools or techniques to keep you growing and motivated.

Overall, work is adequate but there is room for improvement. The TA position needs to be more forward thinking as the financial challenges will continue to grow increasingly difficult. There needs to be more active communication with NMRSD as this represents over 50% of the budget.

SETTLEMENT AGREEMENT

This Settlement Agreement is made by and among: Caitlin Normington and Charles Carpenter Bailey ("Plaintiffs"), individually and on behalf of their agents, heirs, executors, administrators, predecessors, successors, and legal representatives; William Francis Galvin, in his official capacity as Secretary of the Commonwealth of Massachusetts ("Secretary"); the Board of Selectmen of the Town of Townsend, Massachusetts, on behalf of the Town Clerk for the Town of Townsend; and the Board of Selectmen of the Town of Hubbardston, Massachusetts on behalf of the Town Clerk for the Town of Hubbardston ("Town Clerk Defendants") (all the above-named collectively referred to as "Parties").

WHEREAS, on August 9, 2018, Plaintiffs commenced a civil action in the U.S. District Court entitled Caitlin Normington, et al. v. William Francis Galvin, et al, U.S. District Court, No. 18-CV-11676, seeking declaratory and injunctive relief against the Secretary and the Town Clerk Defendants in connection with the Massachusetts election statute and regulations, G.L. c. 54, §65; 950 CMR 54.04(22)(d) ("Election Law");

WHEREAS, on October 19, 2018, Plaintiffs filed an Amended Complaint (Dkt. #17), to which the Secretary and Town Clerk Defendants each filed Answers (Dkt. ## 18, 19); and

WHEREAS, on December 3, 2018, the Parties reported this matter settled and the Court issued a nisi order, Settlement Order of Dismissal (Dkt. #26).

NOW THEREFORE, the Parties hereby stipulate and agree to resolve this matter, as follows:

1. The Secretary shall propose to the Legislature certain amendments to the Election Law, as shown in Attachment A.
2. The Secretary shall also amend its sub-regulatory guidance, entitled "Election Day Legal Summary" booklet, to conform to any amendments to the Election Law, should they be adopted.

3. The Town Clerk Defendants shall abide by any amendments that are made to the Election Law and guidance documents in all future elections in the Commonwealth.

4. The Parties acknowledge that the Election Law presently allows voters to wear buttons or apparel at the polls so long as they are not intended to influence the action of the voter in the ongoing election.

5. A payment of \$14,250 will be made by the Secretary and the Town Clerk Defendants, or on their behalves, as follows:

\$200 to Caitlin Normington;

\$100 to Charles Carpenter Bailey;

\$13,950 to Webster Szanyi LLP

6. In exchange for the payment referenced in Paragraph 5, the Plaintiffs hereby release the Commonwealth of Massachusetts, the Town of Townsend and the Town of Hubbardston, and all of their respective departments, boards, committees, officials (elected and appointed), employees, agents, legal representatives and insurers (and all the insurers' officials, employees, agents and legal representatives), from any and all claims, complaints, and actions, of any nature, whether known or unknown, which existed at the time of the filing of the action entitled Caitlin Normington, et al. v. William Francis Galvin, et al., U.S. District Court, No. 18-CV-11676, and which were or could have been alleged in said action.

7. The Plaintiffs hereby acknowledge that the payment referenced in Paragraph 5 includes attorney's fees and costs, and that they retain no right to seek additional damages, attorney's fees or costs arising out of the action entitled Caitlin Normington, et al. v. William Francis Galvin, et al., U.S. District Court, No. 18-CV-11676.

8. The Plaintiffs hereby acknowledge that the payment referenced in Paragraph 5 is not to be construed as an admission of liability on the part of any of the defendants to this action or anyone for whom they would be responsible, liability being expressly denied by the defendants.

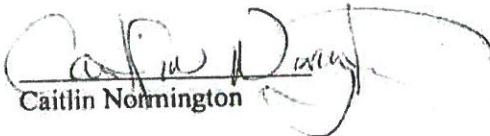
9. The Plaintiffs hereby acknowledge that the payment referenced in Paragraph 5, or a portion thereof, may be paid by one or more insurer, and understand that they will be required to provide their respective social security numbers to the defendants' legal representative, and that said social security numbers will be used to determine whether the Massachusetts Department of Revenue, the Massachusetts Division of Medical Assistance and/or the Massachusetts Department of Transitional Assistance holds any lien against the Plaintiffs, but for no other purpose, pursuant to G.L. c. 175, §§24D, 24E, 24F. Plaintiffs further acknowledge that they understand that any lien that exists must be resolved before payment may be lawfully made, pursuant to G.L. c. 175, §§24D, 24E, 24F.

10. The Plaintiffs agree that, after the payment referenced in Paragraph 5 has been made, they will join in the execution of a Stipulation of Dismissal of all claims against all defendants in the matter of Caitlin Normington, et al. v. William Francis Galvin, et al, U.S. District Court, No. 18-CV-11676, in the form attached hereto.

11. The undersigned represent and warrant that they have the right, capacity and all necessary authority to execute this Agreement on behalf of all those named in the first paragraph, above.

12. The undersigned represent and warrant that they have had the opportunity to review the terms of this Agreement and to obtain the advice of independent counsel prior to executing this Agreement, and that they execute this Agreement as their free act and deed.

13. This Agreement contains the entire agreement between the Parties and the terms of this Agreement are contractual and not a mere recital.


Caitlin Norrington

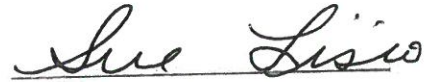
Date: 3/30/19


Charles Carpenter Bailey

Date: 3/30/19

William Francis Galvin

Date:


Sue Lizio

For the Townsend Board of
Selectmen
Duly authorized

Date: 4/12/19

For the Hubbardston Board of
Selectmen
Duly authorized

Date:

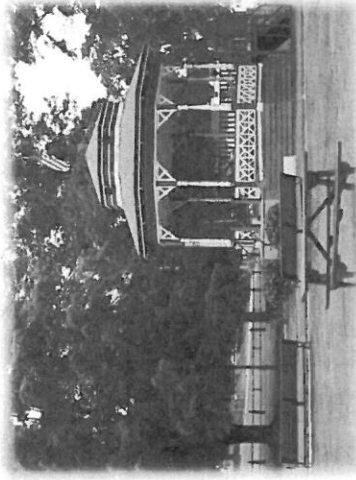
Townsend, Massachusetts

Fiscal Year 2020 Town Meeting and Budget Book

Voter's Guide to Open Town Meeting

Glossary of Terms

Special and Annual Town Meeting Warrants



TOWN MODERATOR

John Barrett, Esquire

TOWNSEND BOARD OF SELECTMEN

Sue Lisio, Chair

Cindy King, Vice Chair

Wayne Miller, Clerk

TOWN ADMINISTRATOR

James M. Kreidler, Jr.

Photo credit: <http://freedomsway.org/about-twnha/our-communities/townsend-ma/>

Contents

• Town Of Townsend, Massachusetts Community Profile.....	5
• Municipal Organizational Chart	7
• Municipal Department Descriptions	10
• Elected Boards/Commissions/Committees/Positions.....	30
• Appointed Boards/Commissions/Committees.....	30
• A Voter's Guide To Town Meeting.....	31
• Glossary Of Town Meeting And Municipal Finance Terms.....	39
• Special Town Meeting Warrant	43
• Annual Town Meeting Warrant.....	47
• FY20 Operating Budget Warrant Article.....	49
• Town Administrator Budget Memorandum.....	50
• Fiscal Year 2020 Board Of Selectmen-Finance Committee-Town Administrator Consensus Budget Recommendation.....	53
• Water Enterprise Budget	86
• Pavement Management Plan Warrant Articles	90
• Town Of Townsend Approved Budget Process	116
• Municipal Finance In Comparable Communities In Our Region	118
• Revenue And Expenditure Forecast Introduction.....	122
• Description Of Revenue-Expense Tool Worksheets	123
• Townsend's Five Year Revenue And Expenditure Forecast Summary.....	124
• Revenue Projections.....	125
• Property Tax Levy	127
• State Aid Cherry Sheet	130

• Unrestricted General Government Aid (Ugga).....	130
• Chapter 70.....	131
• Veterans Benefits.....	131
• Exemptions For Veterans.....	131
• Aid To Public Libraries:.....	131
• State-Owned Land.....	131
• Estimated Local Receipts.....	132
• Enterprise Funds.....	134
• Other Available Funds.....	135
• Expenditure Projections.....	136
• Municipal Departments.....	138
• Education.....	139
• Employee Benefits.....	140
• Retirement.....	141
• Health Insurance.....	141
• Medicare.....	141
• Unemployment/Life Insurance.....	141
• Debt Service.....	142
• General Fund Non- Excluded.....	142
• General Fund Prop 2 ½ Excluded.....	142
• Enterprise Funds.....	144
• State And County Assessments.....	146
• Miscellaneous Expenses.....	146
• Property/Liability/Workers Compensation Insurance.....	146
• Cherry Sheet Offset.....	146

• Reserves/Other.....	146
• Overlay	146
• General And Capital Stabilization.....	146
• Snow And Ice Deficit	146
• Capital Planning Committee Bylaw.....	147
• Five Year Rolling Capital Plan.....	149
• Fiscal Year 2020 Approved Capital Plan.....	151

TOWN OF TOWNSEND, MASSACHUSETTS COMMUNITY PROFILE

Brief History

What is today the Town of Townsend was settled in the late decades, several boundaries changed and the Town's existing Townsend, since Townsend honored an English politician Industry developed during the 19th century, including the tanning. The Town also had substantial agricultural land. A 20th century, manufacturing and agricultural were in decline, as Townsend: Sterilite, which produces plastic housewares. the small-town, rural aesthetic.



1600s and incorporated as the Town of Townsend in 1732. Over the ensuing several boundaries were established. During the American Revolution, Townsend became which was in opposition to the patriotic sentiments of the times. production of textiles, cooperage (production of wooden vessels such as barrels), and railroad allowed industry and agriculture to develop. However, by the middle of the was common across the Commonwealth. Today, there is one major manufacturer in Overall, the Town is considered a residential community and residents highly value



Location and Geography

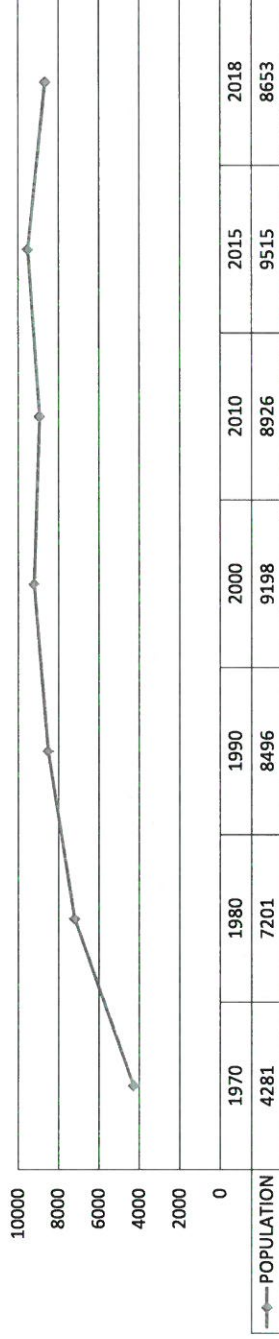
Townsend is located in the extreme north of Central Massachusetts, bordering the State of New Hampshire. It is bordered by Mason and Brookline, NH to the north, Pepperell to the east, Groton and Shirley to the southeast, Lunenburg to the south, and Ashby to the west. The closest major cities are Worcester, Boston, Nashua, NH, and Manchester, NH.

The Town consists of approximately 33 square miles, with significant natural resources, including rivers, ponds, wetlands, swamps, and other wildlife areas. A substantial portion of Town land is protected and residents and visitors can enjoy ample opportunities for passive recreation activities such as hiking, biking, fishing, and swimming. For example, two popular amenities are Townsend State Forest and Willard Brook State Forest.

Demographics and Local Businesses

The Town of Townsend had approximately 8,653 residents living in 3,370 households in 2018, according to census data. The population grew steadily between 1970 and 2000. While it had remained relatively stable it began to decline in 2015.

FIFTY YEAR POPULATION TREND



According to the 2012 Economic Census of the U.S., which provides the most recent available data, there are 108 business establishments in Townsend. They range from small businesses serving local residents and a regional audience, such as attorneys, accountants, plumbers, daycare providers, restaurants, and small retailers, to regional and national businesses, such as banks/ credit unions, grocery stores, and Sterilite Corporation.

Government

The Town is governed by the Townsend Home Rule Charter. Under the Charter, the Town's executive powers are vested in a three-member Board of Selectmen, which appoints a Town Administrator to handle day-to-day management of the Town. The Board is the licensing authority for the Town and has substantial personnel-appointing powers according to the Town Charter. Town Meeting is the legislative body in Townsend. The Town has an open Town Meeting, which means that any registered voter in Town may participate. Residents are served by various elected and appointed boards and commissions, in addition to employees of the Town's various departments and agencies. The Townsend Home Rule Charter can be found at this link. <https://www.ecode360.com/12119279>

MUNICIPAL ORGANIZATIONAL CHART



DID YOU KNOW...?

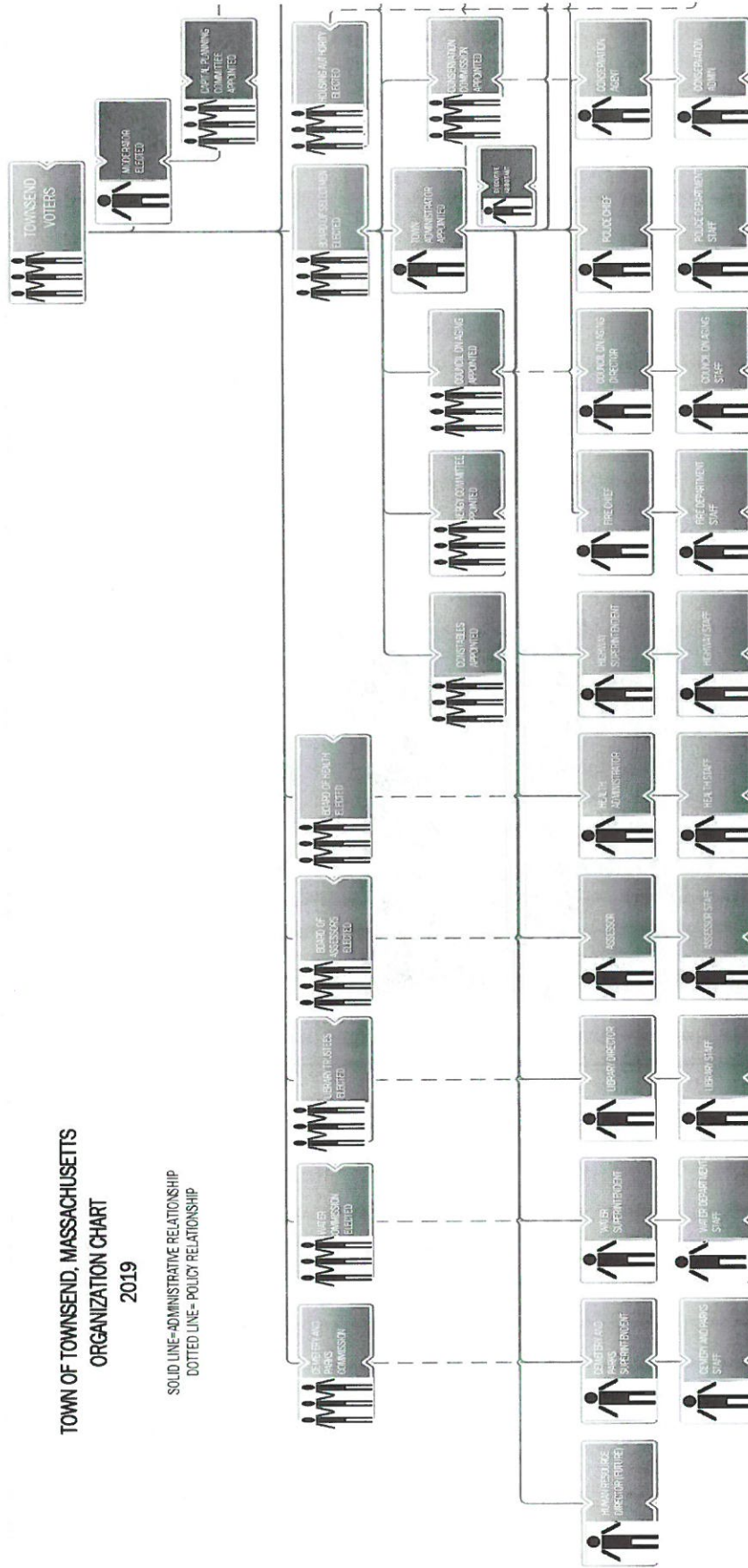
The current day United Methodist Church originally served as the Town Hall.

Built in 1770, town meeting and other town events were held there until 1894.

Photo credit:freedomsway.org

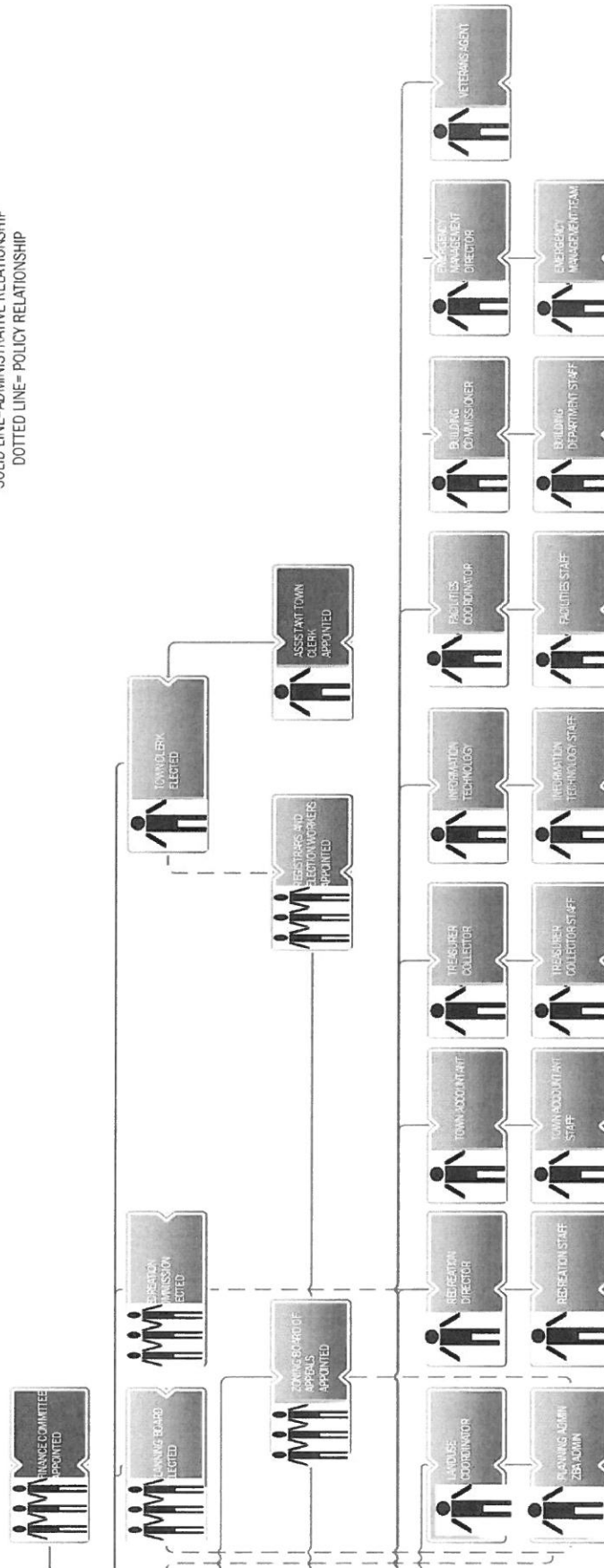
TOWN OF TOWNSEND, MASSACHUSETTS
 ORGANIZATION CHART
 2019

SOLID LINE-ADMINISTRATIVE RELATIONSHIP
 DOTTED LINE- POLICY RELATIONSHIP

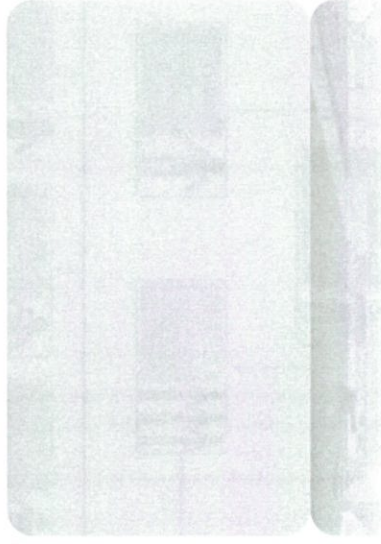


TOWN OF TOWNSEND, MASSACHUSETTS ORGANIZATION CHART 2019

SOLID LINE= ADMINISTRATIVE RELATIONSHIP
DOTTED LINE= POLICY RELATIONSHIP



MUNICIPAL DEPARTMENT DESCRIPTIONS



The current day Town Hall, or Townsend Memorial Hall, was built in 1894 and has served the town well as the seat of our local government since that time.



Phone: 978-597-1700 x1705



Mission Statement

The mission of the Accounting Department is to manage the Town's accounting records to ensure conformity with generally accepted accounting principles and to issue annual reports that comply with State laws and regulations. The Accounting department strives to provide timely and accurate financial data to assist users in making informed decisions. This department is committed to being a resource to all users before, during and after any transaction.

Department Description

The Accounting Department is responsible for the accounting and control of all town funds, disbursements, and financial records in accordance with Massachusetts General Laws, the Massachusetts Department of Revenue and By-Laws of the Town of Townsend. The accountant and department assistant review and process bills and payrolls for the warrant and ensure compliance with budgets and applicable laws. At the end of each month, expenditure reports are issued by department, detailing spending to date versus budget. The accountant retains custody of all municipal contracts and prepares the financial reports for the municipality.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Town Accountant	1	1	1	
Department Assistant	.33	.33	.33	

ASSESSOR'S

Victoria Tidman, Principal Assessor

Phone: 978-597-1706



Mission Statement

The mission of the Assessor's Office is to measure the value of real and personal property and ensure that owners of said property pay their fair and equitable share of the tax burden based upon those values; to meet all State requirements for the certification of values; and to assist homeowners and others who utilize public information such as appraisers, realtors, and lawyers.

Department Description

The primary function of the Assessors' Office is to value all property in the community annually at full market value as outlined in Chapter 59 of the Massachusetts General Laws. The market value of residential properties is determined by using the full and fair cash value sales of similar properties from the calendar year preceding the assessment date of January 1st. These values are certified by the Massachusetts Department of Revenue. The Assessors' Office maintains records relating to deeds, maps, and field cards and processes motor vehicle excise and property tax abatements and exemptions. The department works daily to address inquiries of taxpayers, planners, developers, builders, and other real estate professionals.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Principal Assessor	1	1	1	
Administrative Assessor	.83	.83	.83	
Property Lister	.26	.26	.26	

BOARD OF HEALTH

Carla J. Hitzzenbuhler, Health Administrator

Phone: 978-597-1713



Mission Statement

To protect and promote the health, the environment and the well-being of the Town of Townsend residents and visitors.

Department Description

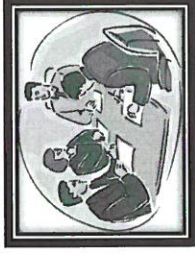
The Board of Health is responsible for the formulation and enforcement of rules and regulations concerning public health. The Board has all the powers and duties given to Boards of Health under the laws of the Commonwealth, the Charter, By-Laws or other Town Meeting vote. This task is accomplished through various activities including the operation of trash pickup and curbside recycling, management of the Recycling Center, capping and monitoring of the old landfill, regulations of private water wells, septic systems and Title V, inspection of restaurants and food service operations, housing, public swimming areas and the testing of the water, smoking and tobacco regulations, horse stables and manure management. They also manage education of the Public, about such health issues as communicable diseases and other health threats.

Personnel Summary Table:

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Health Administrator	1	1	1	
Recycling Attendant I	.065	.065	.065	
Recycling Attendant II	.065	.065	.065	

BOARD OF SELECTMEN / TOWN ADMINISTRATOR

Sue Lisio, Chair- Board of Selectmen
James M. Kreidler, Jr., Town Administrator
Phone: 978-597-1700 x1701



Mission Statement

It is the mission of the Townsend Board of Selectmen to provide a wide range of high quality services to the citizens of Townsend while at the same time support a strong economic base for the Town. It is the goal of the Board of Selectmen to provide services as economically as possible so that living or doing business in the community remains affordable, while preserving something close to the current balance of reliance on residential and commercial property.

Department Description

The Board of Selectmen is the Chief Executive Office of the Town. The Board consists of three (3) members elected to three (3) year terms. One seat is elected each year at the Annual Town election. The Board generally meets every other Tuesday at 6PM in the Selectmen's Chambers in Town Hall.

The Town Administrator is the chief administrative officer of the Town, directly responsible to the Board of Selectmen for the administration of all Town affairs for which the office of Town Administrator is given responsibility by or under Article 4 or other relevant sections of the Town Charter, Town by-laws, or other relevant laws or statutes.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Town Administrator	1	1	1	
Executive Assistant	1	1	1	
Grant Administrator			1	Opportunity to bring additional revenue into the town.

BUILDING DEPARTMENT

Richard Hanks, Building Commissioner

Phone: 978-597-1709



Mission Statement

It is the mission of the Building Department and Zoning Enforcement Office to promote the safety, general health and welfare of the inhabitants and visitors of the Town of Townsend. We strive to provide fair, consistent and unbiased enforcement of all applicable codes and regulations under or jurisdiction.

Department Description

The Department is responsible for the enforcement and compliance of the Massachusetts State Building Code, 780 CMR, the Massachusetts Architectural Access Board Regulations, 521 CMR, the Massachusetts Electric Code and the Massachusetts Plumbing and Gas Codes. The Department also enforces the Zoning By-laws.

Personnel Summary Table

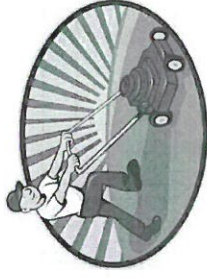
<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Building Commissioner	1	1	1	
Administrative Assistant	.867	.867	1	
Wiring Inspector	*	*	*	
Plumbing and Gas Inspector	*	*	*	
Scaler of Weights and Measures	*	*	*	

* These positions are paid an annual stipend, regardless of hours worked. Hours worked may vary significantly based on inspections needed.

CEMETERY AND PARKS

Roger Rapoza, Superintendent

Phone: 978-597-1715



Mission Statement: The mission of the Cemetery and Parks Department is to ensure that at the time of a family's loss that their needs are emphatically met. We also maintain the town's cemeteries and parks to the highest possible standards. The Cemetery and Parks throughout the winter season provides efficient care for all of the town properties and assists the Highway Department with the roads.

Department Description: As Cemetery Commissioners they shall have general charge of and superintendence of all the public burial grounds within Town and of any lands set aside by the Town for Cemetery purposes. The Cemetery Commissioners shall have all the powers and duties given to Cemetery Commissioners by the laws of the Commonwealth, and any additional powers or duties as provided by the Charter, By-law, Trust Agreements, or other Town Meeting vote. As Park Commissioners they shall have general charge and superintendence of all public parks. They may improve and make rules and regulations for Public Parks. The Parks Commissioners shall have all the powers and duties given to Parks Commissioners by the laws of the Commonwealth, by Charter, Trust Agreements, By-law or other Town Meeting vote.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Superintendent	1	1	1	
Foreman	1	1	1	
Seasonal Help	2	2	2	

COUNCIL ON AGING

Karin Canfield Moore, Director

Phone: 978-597-1710



Mission Statement

The Council is committed to the continued growth and wellbeing of our senior citizens by providing programs, education, information and referral services with a goal of helping seniors achieve the best quality of life possible.

Department Description

The purpose of the Council is to identify the total needs of the community's elderly population. Educate the community and enlist support and participation of all citizens about these needs. Design, promote or implement services to fill these needs, or to coordinate existing services in the community. Promote and support any other programs which are designed to assist elderly programs in the community. Enlist and develop capable volunteers and professional leadership for the purpose stated above.

As illustrated below, the Senior Center's operations are run by the Director who reports to the Town Administrator and is governed by a nine-member municipally appointed COA Board. Board members are appointed to overlapping three year terms. The Director supervises the employees of the Senior Center. These include the Program Coordinator, Volunteer Coordinator, Outreach Coordinator, Kitchen Manager, Transportation Administrator and Van Drivers. The Program Coordinator assists the Director in overseeing the Assistant Program Coordinator. The Volunteer Coordinator currently directs 56 volunteers. The Transportation Administrator assists in the oversight of three per diem van drivers and works one day a week in an administrative capacity.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs Dept.</i>	<i>Explanation of Changes</i>
Director	1	1	1	
Program Coordinator	1	1	1	
Assistant Program Coordinator	.23	.23	.5	Increase in program assistance, publicity and public relations.
Volunteer Coordinator	.4	.4	.4	
Outreach Coordinator	.5	.5	.5	
Kitchen Manager	.4	.4	.4	
<i>The following are paid by LRTA</i>				
Transportation Administrator	1	1	1	
Per Diem Van Driver 1				
Per Diem Van Driver 2				
Per Diem Van Driver 3				
Total FTEs	4.53	4.53	4.8	

Facilities Department

Mark Mercurio, Facilities Coordinator

Phone: (978) 597-1700



Mission Statement: The goal of maintenance activity is to provide the optimum quantity and quality of maintenance service, safely, on time, and at a reasonable cost. The mission of the Facilities Department is to provide quality maintenance service for the municipal buildings assigned to the department. Proactively apply our resources to sustain/improve the condition and functionality of the physical buildings and to advocate for the properties. Our goal is always quick response and repair times, and extend the life of town buildings.

Department Description

The methods of the assessment include regular onsite inspections of the facilities, maintaining regular dialog with staff and the public to ensure standards are being met. Proper maintenance and improvements eliminate or reduce safety hazards and accidents and protects the public's investments.

- Schedule, organize, manage and coordinate preventive maintenance activities for the municipal buildings.
- Anticipate and proactively pursue facility related maintenance issues and/or problems.
- The best productivity results when each individual in an organization has a definite job to do in a definite way and a definite time.

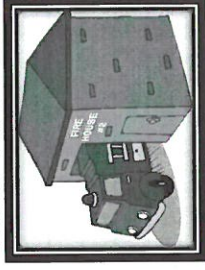
Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Coordinator	1	1	1	
Maintenance Tech	0	1	1	
Tech	0	.25	.25	

FIRE-EMS DEPARTMENT

Mark R. Boynton, Fire-EMS Chief

Phone: 978-201-3313



Mission Statement:

We, the personnel of the Townsend Fire-EMS Department, are dedicated to serve and protect the lives and property of the residents and visitors of the Town of Townsend. We strive to accomplish our mission through constant training of all Fire-EMS Department personnel, maintaining the highest state of readiness in responding to any emergency situation and by promoting an atmosphere of co-operation and public awareness within the community.

Department Description: All hazard emergency response agency responding to a multitude of emergency calls include but not limited to building, vehicle and wild fires, hazardous materials releases, motor vehicle and industrial accidents, advance and basic life support ambulance calls and Paramedic Intercept services.

Personnel Summary Table

	FY18 FTEs	FY19 FTEs	FY20 FTEs	Explanation of Changes
Chief - Full Time	1	1	1	NA
Operations Captain - Full Time	1	1	1	NA
EMS Captain - Full Time	1	1	1	NA
Operations Lt. - Full Time	1	1	1	N/A
Operations FF/Paramedic - Full Time	0	0	3	New Hire Strategic Plan
Per Diem Paramedics -	7.5	8	4	Replace with FT see plan
Paid On-Call Firefighters	2.85	2.85	2.85	

HIGHWAY DEPARTMENT

Jim Smith, Superintendent
Phone: (978) 597-1712



Mission Statement: The Department is a professional team dedicated to enhancing the quality of life in Townsend and supporting the town's core values. We make every effort to maximize the efficient, effective use of our resources in the support, maintenance and upkeep of the infrastructure. We are committed to public safety and providing the highest level of service to the community.

Department Description: The Highway Department continually works to maintain safe, hazard-free roadways and by striving to provide the highest level of service to the community. The essential function of the Townsend Highway Department is to manage and maintain over 100 miles of roadway, shoulder and side ditches along with numerous bridges and culverts. We also clean and repair over 750 catch basins throughout the town. Other maintenance activities include: snow and ice removal during the winter months, brush cutting and minor tree pruning, street sweeping, catch basin maintenance and repair, roadway paving and maintenance and pothole repair, drainage construction, repair, and maintenance.

Personnel Summary Table

Position Title	FY18 FTEs	FY19 FTEs	FY20 FTEs	Explanation of Changes
Superintendent	1	1	1	
Foreman	0	0	1	Promoting existing employee to foreman
Heavy Equipment Operators	3	3	3	
Mechanic	1	1	1	
Administrative Assistant	0	1	1	
Laborer	0	0	1	
Truck Driver	0	1	1	

INFORMATION TECHNOLOGY

Bassem Awad, Director

Phone: 978-835-2644



Mission Statement

The mission of the Information Technology Department is to provide a reliable, functional, and cost-effective technology infrastructure that facilitates the efficient operation of Town departments and related functions and provides the highest value possible to the taxpayers, residents, and customers of Town services.

Department Description

The IT Department provides data processing support, planning, and coordination to every department in the Town of Townsend. Although the department rarely interacts with the public, it is nonetheless involved with nearly every activity in the Town. Information technology is a foundational infrastructure that supports virtually every task performed by Town personnel. For example, the IT Department supports Town employees in their use of forms, data processing, computing, telecommunications, e-mail, and document archiving and retrieval. The department is also responsible for the maintenance of the Town's website and plays an integral role in the planning and procurement of hardware and software.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
IT Director	0	1	1	
Public Access TV Coordinator	0	1	1	
IT Technician	0	0	.63	

LANDUSE DEPARTMENT
 Lyndsy Butler, Landuse Coordinator
 (978) 597-1703



Mission Statement: To enhance the quality of life for present and future generations through protection of the natural environment balanced with orderly growth, while ensuring our customers both guidance and effectiveness of the land use regulations.

Department Description: Performs technical, professional administrative, and some managerial work in overseeing the use of land, and the protection of natural resources, while coordinating and streamlining the municipal land use permitting and approval processes, municipal inspections and enforcement actions. Provides professional and administrative support to the Planning Board, the Zoning Board of Appeals, the Conservation Commission and the Housing Authority.

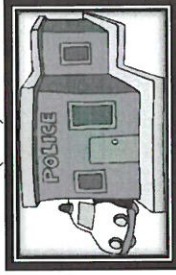
Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Landuse Coordinator	1	1	1	
Conservation Agent	.5	.5	.5	
Conservation Administrator	.33	.66	.66	
Planning- ZBA Administrator	.33	.33	.33	

POLICE DEPARTMENT

Rick Bailey, Chief of Police

Phone: (978) 597-6412



Mission Statement

The mission of the Department is to safeguard the lives and property of the residents, business owners and visitors we serve. We aim to reduce the incidences and fear of crime, and enhance public safety while working with the community to improve quality of life.

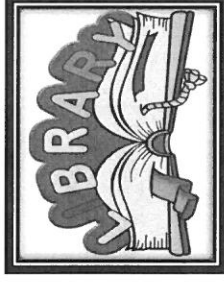
Personnel Summary Table

TOWNSEND POLICE DEPARTMENT						
	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019*
Chief of Police	1	1	1	1	1	1
Deputy Chief of Police	0	0	0	1	1	1
Police Lieutenant	1	1	1	1	1	1
Sergeant	3	2	3	2	2 (3)	1
Patrol Officer	9	9	9	9	9	8
School Resource Officer	1	1	1	0	1	1
Reserve Patrol Officer (PT)	5	5	5	5	5	6
Administrative Assistant	1	1	1	1	1	1
Records Clerk (PT)	-	-	-	-	2	1
TOTAL FULL-TIME PERS.	-	-	16	15	16	14
TOTAL PART TIME PERS.	-	-	6	6	7	7
TOTAL EMPLOYEES	-	-	22	21	23	20

PUBLIC LIBRARY

Stacy Schuttler, Library Director

Phone: 978-587-1714 ext.7



Mission Statement

It is the mission of the Townsend Public Library to provide the public with access to quality collections, technology, and programs for information, lifelong learning, literature and entertainment.

Department Description

The TPL is served by a five (5) member Board of Trustees elected for three (3) year terms and they have all the powers and duties given to Library Trustees by the laws of the Commonwealth, the Charter Trust Agreements, By-law or other Town Meeting vote. The Board administers money and property that the Town may receive for library purposes by gift or bequest. The Board of Library Trustees appoints the Library Director and oversees the Director's selection of library materials, and custody and management of such. The Library Director is responsible for the day to day management of all library operations, staff and for coordination with all town boards.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Library Director	1	1	1	
Children's Librarian	1	1	1	
Librarian II/Senior Library Technician	2.1	2.7	2.7	
Librarian I/Library Technicians (5-6)	2.6	2.6	2.6	

RECREATION

Emy Hoff, Recreation Director
Phone: 978-597-1701



Mission Statement

Townsend Recreation is dedicated to bringing the residents of Townsend MA and our surrounding communities: activities, events and programs that add fun and value to their lives.

Department Description

The Recreation Commission shall be responsible for the development, operation, scheduling and coordination of recreation programs for the Town of Townsend MA. The Commission shall have the powers and duties as may be provided by the laws of the Commonwealth, the Charter, By-Law or other Town Meeting vote.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Director	1	1	1	No changes
Part-time Counselors				No changes

TOWN CLERK

Kathleen M. Spofford, Town Clerk

Phone: 978-597-1711



Mission Statement

The Town Clerk's Office strives to be the heart of Town Hall; to serve the residents and general public in a helpful and friendly manner.

Department Description

The Town Clerk's Office serves as the central information point for local residents and citizens at large. The Town Clerk is the keeper for vital statistics, the custodian of the Town Seal, administers the oath of office to all persons elected or appointed to any Town office, and issues such licenses and permits as are permitted by law. The Town Clerk supervises and manages the conduct of all elections and other matters relating to elections. The Town Clerk serves as the Clerk of town meeting, keeps its records and in the absence of the Town Moderator and Deputy Moderator, presides pending election of a temporary Moderator by Town Meeting vote. The Town Clerk has such other powers and duties as given by the laws of the Commonwealth, the Town Charter, By-Laws and by other town Meeting vote.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Town Clerk	1	1	1	No changes
Assistant Town Clerk	1	1	1	No changes

TREASURER/COLLECTORS OFFICE

Ana Noyes, Treasurer Collector
Phone: 978-597-1702



Mission Statement

To uphold the legal requirements mandated by Massachusetts General Laws and the Town's bylaws, while providing the highest level of service possible to Townsend residents.

Department Description

The Treasurer and Tax Collector Office serves as custodian for all Town monies as well as Cash management, debt management and investment management. The Treasurer is responsible for the Tax Title collection process. The Treasurer performs these functions using best practices, a financial advisor, a tax title attorney and investment firm along with participation in the Massachusetts Collectors & Treasurers Association education program to obtain Certifications for both Treasurer and Collector, attending various seminars and conferences and continued review of changes to laws and procedures through methods as periodicals. The Tax Collector is responsible for managing and directing tax collection procedures, to include Real Estate, Personal Property, Motor Vehicle Excise, betterment, Title V, and water liens.

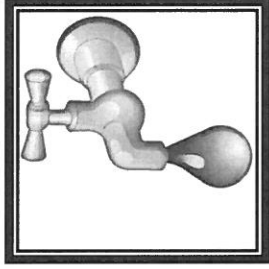
Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Treasurer/Collector	1	1	1	
Assistant. Treasurer/ Collector	1	1	1	
Payroll/Office Clerk	1	1	1	

WATER DEPARTMENT

Paul Rafuse, Superintendent

Phone: 978-597-2212



Mission Statement: Our Mission is to provide our customers with an adequate supply of safe, high quality drinking water at a sufficient pressure for domestic, commercial, industrial, and fire protection use at a fair and equitable cost. The Water Department further recognizes the importance of its responsibility to protect and maintain its sources in order to allow continued and sustainable social and economic growth and well-being of the Town of Townsend and its citizens.

Department Description: A public water supplier providing water to Townsend's residents and businesses for domestic, commercial and fire protection use.

Personnel Summary Table

<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Superintendent	1	1	1	
Water Foreman	1	1	1	
Water Technician	1	1	1	
Water Technician	1	1	1	
Office Administrator	1	1	1	

- ## APPOINTED BOARDS/COMMISSIONS/COMMITTEES

- Abram S. French Fund Committee
 - Agriculture Committee
 - American Flag Committee
 - Board of Registrars
 - Capital Planning Committee
 - Charter Review Committee
 - Conservation Commission
 - Council on Aging
 - Energy Committee
- Finance Committee
- Historic District Commission
 - James H. Tucker Fund
 - Licensing Authority
 - Meeting Hall Gallery Committee
- Townsend Emergency Management Authority
 - Townsend Cultural Council
 - West Townsend Reading Room
 - Zoning Board of Appeals

TOWN OF TOWNSEND

A VOTER'S GUIDE TO TOWN MEETING



INTRODUCTION:

The purpose of this document is to explain to the voters of Townsend what goes on at our Open Town Meeting and why. By so doing, we hope to encourage all of you to attend and participate, because after all it is "your" Town and it is "your" Meeting¹.

A BRIEF HISTORY OF OPEN TOWN MEETING:

All throughout New England, in some thousand small towns, people participate in the oldest and what some call the truest form of local government: the Open Town Meeting. With only slight variations, it is the kind of government that the Massachusetts Bay Colony set up in contrast to Europe, where feudal government came from the top down, but it does have its genesis in the folk moot of the Anglo Saxons... It is government of and for the people, but mostly it is a government by the people. It is now, as it was some hundreds of years ago, true democracy at work. At these meetings, the town's business is conducted by you.

¹ This document is based on the Voter's Guide for the Town of Winchendon which was created in a collaborative effort by the Moderator, the Board of Selectmen and the Town Manager. A great debt is owed to Mr. Warren E. Turner, Moderator of the Town of West Bridgewater, Massachusetts whose valuable guidebook was used as a format. The Townsend Moderator, Board of Selectmen and the Town Administrator would like to acknowledge and thank the foregoing for making this guide possible for Townsend.

THE PRACTICES OF OPEN TOWN MEETING:

The agenda for Town Meeting is set out in a document called a warrant, and each item of business in the warrant is numbered and is referred to as an article. There are both financial and non-financial articles that are voted on at Town Meeting.

Financial Articles: The voters can allocate funds to all town departments to fund their operating expenses for the following fiscal year by voting on financial articles in the warrant. Requests for the purchase of capital equipment for various departments, such as trucks and police cruisers, are usually separate articles called either "special" or "capital" articles. These types of articles must be voted on individually on their own merits.

At the close of Town Meeting, all departments are bound by all of your lawful votes.

It is a popular misconception that the Selectmen or School Committee "control" the spending of your tax dollars. This is not true. They only get to spend what you give them at Town Meeting. This is why it is so vitally important that you become informed and attend the meeting to vote.

Non-Financial Articles: As referenced above, non-financial decisions are also reached at Town Meeting. These decisions also affect your day to day living. All zoning by-laws proposals and revisions, street acceptances, license fees, and penalties must be by your vote at Open Town Meeting.

In summary, there is very little that goes on in town government that is not affected by the actions of the Open Town Meeting. It should rank in importance second only to your vote at the annual Town Election where you choose the people who handle the responsibilities to carry out the wishes of the town as expressed to them by the Open Town Meeting vote.

CAST OF CHARACTERS:

As you face the front of the hall at Town Meeting, you will see a person standing at a lectern, a number of people seated at a long table on the stage, and others seated at a table on the floor to the left front of the stage facing you. These are the people who have been either elected or appointed to help you decide how to spend your tax money. All are intimately familiar with the issues before you and have reviewed every article.

TOWN COUNSEL: Seated on the far left end of the table on the stage, as you see it from the floor, sits the Town Counsel. He or she is a lawyer employed by the Town to represent the town in all legal matters that may arise and, when asked by the Selectmen or Moderator, to advise town boards as to the law on various issues. His/her function at Town Meeting is to answer specific questions about the legality of a motion or amendment brought before the meeting. He/she will respond only when queried by the Moderator or Selectmen, and will not participate in the discussion of the merits of an issue, but only on its legality.

TOWN ADMINISTRATOR: Moving from your left to right, the next person you see is the Town Administrator. Our home rule charter provides for this position. This person is appointed by the Board of Selectmen to conduct the day to day operations of the town. Because we have Selectmen who are not in the Town Hall on a full-time basis, and because they all have other

responsibilities outside of the Town Hall, we have a full time professional municipal manager in the Town Hall who is aware of all of the relevant state and federal laws that govern towns and who can assure that the policies of the Board are implemented on a day to day basis. At Town Meeting, the Town Administrator is a resource for the Board and the meeting to help answer complicated questions of finance and how state rules impact on town operations. He/she will frequently contribute to discussions. He or she need not be a resident.

BOARD OF SELECTMEN: The elected Board of Selectmen sits at the center of the stage. This three person elected board constitutes the highest level of executive responsibility in the Town and is charged with setting town wide policy. All of the articles on the Town Meeting warrant have been previously reviewed by the Selectmen, and except those brought by initiative petition, have been approved to be included on the warrant by the Board. They may or may not approve of an article brought by initiative petition, but have voted to bring the issue to the floor of Town Meeting for you to decide. The Selectmen will make many of the motions and participate in much of the discussion during the evening.

TOWN CLERK: To your right of the Board of Selectmen is the elected Town Clerk. It is his/her responsibility to record the proceedings of the Town Meeting. This record becomes the only true and legal record of the meeting. The meeting will open with the Town Clerk reading a copy of the Notice of the Posting of the Warrant, which states that the meeting has been properly posted by the Constables and everything is in order. From that point on his/her function is that of record keeper.

MODERATOR: The elected Moderator is the person behind the lectern to your right on the stage. It is the responsibility of the Moderator to "run" the meeting. He or she presents each article to the voters in turn and accepts a motion (see "Making a Motion" later in this document) and a second to bring it to the floor for discussion. The Moderator controls the flow and order of the discussion, and all who speak must first be recognized by the Moderator. Town Meeting Time, a compendium of the rules of parliamentary procedure generally observed by the New England town meetings over the last three centuries, are the rules by which the meeting is conducted.

It is critical that the Moderator be neutral and unbiased on all issues before the meeting. It is his or her responsibility to see that all who wish to express an opinion or have a question on an article have the opportunity to speak, at the same time to balance this with limiting repetitive rhetoric and frivolous comment. It is also critical that he or she limit the discussion to that which deals directly with the article at hand and not the subject in general. The Moderator then calls for a vote on the article and relays the results of the vote to the Town Clerk. (See "Taking a Vote" later in this document)

FINANCE COMMITTEE: To your left, seated at the table in front of the stage, sits the Finance Committee. This is a Board of seven, appointed by the Moderator, who are chosen for their interest in town government and who possess a certain level of financial expertise. It is the responsibility of the Finance Committee to review all warrant articles and all budget requests that appear on the warrant. The Finance Committee will frequently meet with departments and/or with the Board of Selectmen to review budget proposals. The Town Administrator serves as a technical resource to the Finance Committee. The Finance Committee holds public meetings on all matters to be put before the town meeting. The Finance Committee develops a recommendation prior to Town Meeting that either approves or disapproves the requests contained within the various articles. This recommendation, along with the recommendation of the Board of Selectmen, is your guide at a Town Meeting, but you are not bound by their recommendation. If you disagree with a recommended financial item you may move to amend dollar value requested (see how to amend a motion later in this document). You must keep in mind, however, that the budget and associated financial articles that are being considered at Town Meeting are all part of a larger balanced town budget, and when the Town Meeting's work is done that the Town must have a balanced budget. Therefore, any changes in the amounts of the financial articles will have either a positive or a negative impact on the bottom line of the overall town budget.

The Finance Committee also has control of the Reserve Fund which is an amount of money appropriated at Town Meeting to be used for emergency expenditures during the fiscal year. (see Reserve Fund in the glossary later in this document)

PARLIAMENTARY PROCEDURE (or, how the meeting is run):

The book of rules for Townsend's Open Town Meeting is a book of parliamentary procedures called "Town Meeting Time" and it is available in book stores and at the Public Library. These rules and procedures, though somewhat intimidating and confusing to the uninitiated, are not very difficult to learn. They are very important, however, in that they provide the backbone and the framework for the conduct of Town Meeting.

The following will be a general overview of the types of rules and statements of action or "motions" that you will most likely hear at Open Town Meeting. This is intended to be an illustrative, but not a definitive, sampling of typical Town Meeting actions.

If you have any questions about this information before the town meeting please feel free to contact the Moderator, the Town Clerk, the Board of Selectmen or the Town Administrator. If you have any questions about the proceedings during the town meeting you can rise and call out for a "Point of Information". Once the Moderator recognizes you, you are free to ask your question about the proceedings.

THE BEGINNING:

The meeting cannot legally begin until there is a quorum of voters present. A quorum is a pre-determined number of voters that is set by the town bylaw. In the town of Townsend the quorum is seventy-five (75) voters.

After the meeting has been called to order by the Moderator and the Town Clerk has read the posting of the warrant, usually the scouts will lead the Town in the Pledge of Allegiance, and then the Moderator will make introductions of the Selectmen, Town Administrator, Town Counsel and Finance Committee, and review some of the rules of the meeting. Occasionally, some brief pertinent information will be announced and then the articles of the warrant are considered in order.

THE DISCUSSION:

Each article is typically read by the Moderator. If an article is very long, the Moderator may ask that the Town, by majority vote to waive the reading of the article by the Moderator. The Moderator will ask for a motion on the article before the meeting and someone will then make the motion followed by a second. It is important to listen carefully to the motion to see if it varies from the printed article. As each article is presented, any registered voter (and certain guests with permission of the Moderator) may rise to speak to the subject. The accepted practice of the Townsend Town Meeting is for a speaker to rise and raise their hand. All speakers must state their name and address, and must use a microphone (as the meeting is being transmitted by cable TV to people at home), and then wait to be recognized by the Moderator. Further, the Moderator reserves the right to recognize speakers who have not yet spoken on the motion on the floor over those who already have.

Care should be taken that all questions and comments deal directly with the article under consideration. All questions will be addressed through the Moderator, and one will speak only when recognized by the Moderator. All voters are encouraged to ask relevant questions to their satisfaction, and need not fear being ridiculed or heckled by the audience. Remember the old saying, "The only stupid question is one that isn't asked."

AMENDING A MOTION:

If the article under consideration is not worded to the satisfaction of a voter, the voter may seek to be recognized to offer an amendment.

EXAMPLE: "Mr. Moderator. (wait for acknowledgment) I would like to offer an amendment to the motion on buying widgets for the town widget department that is on the floor of the meeting. I would like to amend the article by striking out the dollar figure \$5,000.00 and inserting in its place the dollar figure \$6,000.00. I offer this amendment because I know that the price of widgets went up and to get the number of widgets being requested we would need to appropriate the additional money."

If the amendment is seconded, discussion and a vote will be held on the amendment as offered. If the amendment passes, discussion will return to the original motion, as amended, and finally to a vote. If it fails, other amendments may be considered, or discussion and a vote on the original motion will follow. Please note that if a motion or an amendment is outside the scope of the article, it could be ruled out of order.

All motions, original or amendments, must be put in writing and presented to the Town Clerk.

MOVING THE QUESTION:

Once in a while, when discussion seems to be repetitive or going nowhere, a Town Meeting member may "Move the Question". If the call to "Move the Question" is made by a voter that is recognized by the Moderator and then seconded by another voter, the motion to "Move the Question" cannot be ignored because it is a legal call to terminate debate. A call to "Move the Question" cannot, however, interrupt a speaker.

This type of motion to terminate debate requires a two-thirds recognized or counted vote and can be made at any time. Unlike most motions, this motion is not debatable and must be acted upon immediately. Most fair and just Moderators may not recognize a motion to "Move the Question" when there are voters waiting to speak, or if it appears that moving the questions too early would stifle informed debate. Treating each other in a civil manner is paramount in Town Meeting procedure. The Moderator will rule out of order a motion to move the question unless the motion to move the question is made by itself, and not made after the speaker has had his or her say in the discussion, and so try to get the last word, by moving the question.

It should be understood that a vote to "Move the Question" is just a vote to terminate debate. If the motion to "Move the Question" is successful then a separate vote on the motion on the floor will be taken.

MOTION TO TAKE NO ACTION:

From time to time, the Moderator's reading of an article will be greeted by a "Motion to Take No Action" usually from the Selectmen. This is often an indication that the maker of the original request for the article no longer deems it necessary to make the request. It may be that the conditions have changed or the presenter is not ready to make his/her case for the request. The Moderator usually allows a brief explanation of the circumstances before calling for the vote. The "Motion to Take No Action" is a debatable motion.

POINT OF INFORMATION:

Anytime a voter has a question about the proceedings of Town Meeting he or she can rise a call out "Point of Information". This will be recognized by the Moderator and the voter will be allowed to ask his or her question.

POINT OF PRIVILEGE:

Any time a voter can't hear the speaker or wished to raise some concern about conditions in the hall, they may interrupt the speaker to make a point of privilege. The voter must rise and call out Mr. Moderator, then state his or her point of concern, where upon the Moderator will take such action as deemed necessary.

POINT OF ORDER:

Once in a while the Moderator may do something that a voter considers to be incorrect or at the very least that the voter thinks deserves explaining. In this case, the voter may rise and call out "Point of Order". This requires immediate attention by the Moderator and the voter will be immediately offered an opportunity to explain what it is that is bothering him. The Moderator must then respond by defending or explaining his/her action or decision. The voter is not allowed to further debate the point. The only appeal in Townsend's practice is to the courts or an issue of law, although the Moderator may, but is not obligated to put the issue to the meeting.

MOTION TO RECONSIDER:

A "Motion to Reconsider" an article that has been previously accepted requires a majority vote, if raised on the original night that the original article was voted on. If a motion to reconsider an article passed at a part of the meeting held on a previous day, the motion must be approved by 9/10th of the voters.

A "Motion to Reconsider" can be made at any time after an article passes, and because an article can only be moved for reconsideration once you may hear a voter who just voted on the prevailing or winning side of a vote on a previous motion rise and call for a "Motion to Reconsider" the motion that just passed in an attempt to "finalize" or to "lock in" the vote. While some towns require that the person making the motion to reconsider (who honestly has second thoughts about the matter) must have voted with the prevailing side in the original vote, because of the difficulty in determining this, Townsend's practice usually allows anyone to make this motion. If a motion to reconsider is being used to frustrate the proceedings of the meeting the Moderator may rule it out of order.

TAKING A VOTE ON AN ARTICLE:

In an Open Town Meeting there are three ways to take a vote on an article before the body.

VOICE VOTE:

After discussion has been terminated, or if there appear no further questions, the Moderator may repeat the article to be voted upon, or simply call for a vote, he or she will ask "That all who are in favor say AYE" and then "those who are opposed say NO". It then becomes a judgment call on the part of the Moderator as to which side prevailed. If, in the opinion of the Moderator, it was "too close to call" he may ask the meeting to vote again or ask his counters (persons pre-selected to do actual head counts on votes) for a counted standing vote.

If seven (7) voters disagree with the decision of the Moderator on a voice vote, they rise and may ask for a standing vote. The Moderator will then call the counters forward and a standing counted vote will be taken.

STANDING COUNTED VOTE:

At every Town Meeting, there are people selected by the Moderator to act as "counters". In the event that the voice vote on an article is "too close to call" or the request for a counted vote by 7 voters, then the counters are called forward and assigned areas of the hall to record the standing vote. These counters work in pairs and must agree on the vote for their assigned section.

Certain votes always require a counted vote including bonded debt and paying bills from a prior fiscal year, unless unanimous. All votes requiring a two-thirds vote will be counted by the counters, unless the Moderator determines the vote clearly passed by more than two-thirds.

BALLOT VOTE:

On very rare occasions, a ballot or secret vote is requested. This may be determined by the Selectmen, the Moderator, or may be called for from the floor by a voter who would state either during or after discussion, "Mr. Moderator, I move that when a vote is taken on this matter that it be taken by secret ballot." That request would then be voted by the assembly and would pass if it is supported by a majority of the voters present. A ballot vote requires all voters to come forward as directed by the counters and in turn cast a YES or NO paper ballot vote for the issue at hand. The counters then tally the results and report it to the Moderator. This is a time consuming process; however, to avoid the intimidation of a public vote on a controversial issue, many voters seem to prefer it. If you think a paper or secret ballot vote may be needed, you should inform the Moderator and the Town Clerk before the meeting.

Early in the meeting, usually as early as article 5, comes the annual budget article.

For convenience, all recommended appropriations for operating budgets for various town departments and boards are gathered together in one article called the Omnibus budget or the budget displaying salary and expenses by department and by functional segment budget. The normal procedure is for voters to read through the recommended amounts in this article, one budget at a time, the Moderator will ask if anyone has any questions. If there are no questions or amendments after a reasonable time for review, a Moderator will ask for a vote on that functional section of the budget. If approved by the majority, then the meeting will proceed to the next functional section. If there are changes, some additional time is necessary for the accountant to calculate the effect of the change.

After the Budget article, the rest of the warrant will be considered in order. Rarely it may be acceptable, however, to make a motion that an article be taken "out of sequence". In order to do so a voter must move to "Suspend the Rules" to take an article out of order, which requires a second, is non-debatable, and requires a vote of two-thirds of the assembly. On occasion, there may be a guest or visitor present (sometimes a consultant) or other extenuating circumstances that would make this desirable. The maker of the motion will be allowed to make his/her case for moving the article and a vote will be taken on the motion to take the article "out of sequence". A two-thirds vote will prevail.

If the hour of the evening is getting late, the Moderator may entertain a motion to Fix a Date and Time to Adjourn". If the motion carries, the meeting will reconvene when directed.

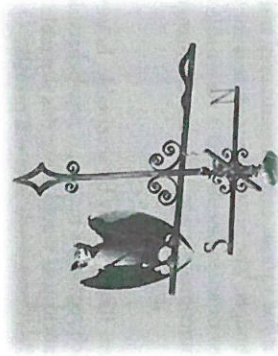
OTHER POINTS OF CONSIDERATION:

Citizen groups may submit an article for consideration at Town Meeting by drafting an article and collecting 10 valid signatures (or for a special TM, 10% of the voters), on a petition form available from the Town Clerk. This must be done before the Selectmen close the warrant for any given Town Meeting.

The operative word for Open Town Meeting is
OPEN.

It is the desire of all Town Officials that as many voters attend Town Meeting as possible. Every effort will be made to allow your opinions to be heard and your questions to be answered. In an effort to keep the proceedings orderly and dignified, rude and intimidating questions will not be permitted, and personal attacks is a cause for a voter to be ejected.

Every year we spend in excess of twenty-three million (\$23,000,000.00) dollars at Town Meetings. All Town Meetings are posted at four locations in town and on the Town's website, and usually announced in the local newspapers in advance of the meeting. The Annual Town Report is usually available at Memorial Hall(Town Hall) in the weeks prior to the annual town meeting. The warrant is published on the town website and available at Memorial Hall at least one week prior to the meeting. We hope that each of you would want to have an input and vote on how your money is spent, and how your town operates. May we humbly suggest that you plan your schedule to permit your attendance at Town Meeting. After all, it's your money we are spending, and if you choose not to attend, then more power (literally and figuratively) to those who do.



fact or
fiction?

The Spaulding Memorial School was donated to the town by the Spaulding brothers and was completed in 1932. But according to legend, a rift developed among some community members. Some people wanted to build the school twice as large, while others objected. The Spaulding brothers, tired of the feuding, ordered a bat instead of an owl for the weathervane to signify that people in town were "batty." Read more: http://www.lowellsun.com/mastatchouse/ci_18540539#ixzz5ku3pdwCD

GLOSSARY OF TOWN MEETING AND MUNICIPAL FINANCE TERMS

The following is a glossary of terms that are used in connection with Town Meeting. Any time someone uses a term at Town Meeting that you do not understand you may rise to a "Point of Information" and ask for an explanation or definition.

ABATEMENT: A complete or partial cancellation of a levy imposed by a government unit; applicable to tax levies and special assessments.

APPROPRIATION: An authorization by Town Meeting to make payments and to incur obligations for a specific purpose.

ASSESSED VALUATION: The value set on real or personal property by the Board of Assessors as a basis for setting tax rate.

AUDIT: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations.

BALANCE SHEET: A statement that discloses the assets, liabilities reserves and equities of a government unit on a specified date.

CAPITAL BUDGET: A multi-year plan of spending for large capital items requested by the Town Departments. These items are voted on as a package in the same manner as the Omnibus Budget article

CAPITAL EXCLUSION: A vote to exclude from the levy limit the cost of a capital project. This exclusion only affects the levy limit for the year in which the project was undertaken.

CHERRY SHEET: A form from the Massachusetts Department of Revenue showing all the State and County charges and reimbursements to the Town as certified for the following year.

CMR: The Code of Massachusetts Regulations; Massachusetts state agencies issue regulations, which are compiled in the Code of Massachusetts Regulations (CMR).

DEBT EXCLUSION: A vote to exclude from the levy limit the cost of debt service for capital projects. The exclusion remains in effect for the life of the project,

DEBT SERVICE: Payment of interest and principle to holders of the Town's debt instruments.

ENTERPRISE FUND: An entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total costs of the service.

EXCESS LEVY CAPACITY: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

EQUALIZED VALUATION/EQV: The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

FISCAL YEAR: A 12-month period, commencing July 1, to which the Annual Budget applies. The monies appropriated at the May Town Meeting are for the next "fiscal year" starting July 1st.

FREE CASH: Free cash is neither free nor cash. This is a dollar value, usually certified by the State in late summer, which represents unspent and unencumbered income and receivables from the previous year. Once certified, this money may be appropriated at a Town Meeting as a one-time revenue source.

GENERAL FUND: The major town fund created with town receipts and tax revenues from which the majority of town expenses are met.

GROWTH REVENUE: The amount of property tax revenue that the town can add to its allowable tax levy as a result of new construction in the town. These are tax dollars added to the tax base.

INDIRECT COSTS: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees on water related business. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

LEVY: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

LEVY LIMIT: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

LOCAL AID: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

LOCAL RECEIPTS: Locally-generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

MOTOR VEHICLE EXCISE (MVE): A locally-imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25.00 per \$1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.

NEW GROWTH: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

OPERATING BUDGET: A plan of proposed spending and the means of paying for it for the next fiscal year. The towns request of an amount of funds to operate for the next fiscal year.

OVERLAY ACCOUNT: An amount, raised by the assessors, in taxes to be used for potential abatement of property taxes. The Overlay Surplus is that money left not spent from the previous year's account.

OVERRIDE: A vote to increase the amount of property tax revenue that may be raised over the levy limit.

PILOT/ PAYMENT IN LIEU OF TAXES: An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the organization agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

PROPERTY TAX LEVY: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation.

For example	House value	\$150,000.00
	Tax rate	\$10.00 (which means \$10 dollars per thousand)
	Levy	\$10.00 multiplied by \$150,000 and divided by 1,000
	Result	\$1,500

PROPOSITION 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

RESERVE FUND: A fund appropriated each year to be used by the Finance Committee to meet "extraordinary or unforeseen expenditures" that do not warrant the calling of a Special Town Meeting.

RECAP SHEET/RECAP/TAX RATE RECAPITULATION SHEET: A document submitted by a city or town to the Massachusetts Department of Revenue (DOR) in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

REVALUATION: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

REVOLVING FUND: Monies, usually derived from fees or tuition, that may be used without formal appropriation for special use. The School and the Police Departments, among others, maintain "revolving funds".

SCHEDULE A: A statement of revenues, expenditures and other financing sources, uses, changes in fund balance and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the Uniform Massachusetts Accounting System (UMAS) manual.

SENIOR WORK-OFF PROGRAM: The board of selectmen, town council or mayor with the approval of the city council in a community that has accepted G.L. Ch. 59 §5K may establish a property tax work-off program for taxpayers over 60 years old. Under the program, participating taxpayers volunteer their services to the municipality in exchange for a reduction in their tax bills.

SPECIAL REVENUE FUND: Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

STABILIZATION FUND: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

TAX LEVY: The amount of dollars assessed in property taxes imposed by the town each fiscal year

USER CHARGES / FEES: A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Any increases in the fees must satisfy the three tests set forth in the so called Emerson case. (See Emerson College v. Boston, 391 Mass. 415 (1984))

WARRANT: A list of items to be voted on at Town Meeting

THE COMMONWEALTH OF MASSACHUSETTS

SPECIAL TOWN MEETING WARRANT

MIDDLESEX SS.

To either of the Constables of the Town of Townsend in the County of Middlesex, Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the legal voters of the Town of Townsend, qualified to vote at Town Meetings for the transaction of Town affairs, to meet at the Memorial Hall, 272 Main Street, Townsend, MA for the Special Town Meeting on May 7, 2019, at 7:00 PM, then and there to act on the following articles:

CURRENT FISCAL YEAR FINANCIAL ARTICLES (MAJORITY VOTE)

ARTICLE 1

To see if the Town will vote to transfer from available funds in the treasury, the sum of \$150,000.00 for the purpose of offsetting FY19 Snow and Ice Deficits under the provisions of Massachusetts General Laws Chapter 44, Section 31D, or take any other action in relation thereto.

SUBMITTED BY: Board of Selectmen

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 2

To see if the Town will vote to transfer from available funds in the treasury, the sum of \$_____ for the purpose of supplementing FY19 legal budget, or take any other action in relation thereto.

SUBMITTED BY: Board of Selectmen

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 3

To see if the Town will vote to transfer from available funds in the treasury, the sum of \$9,500.00 to perform line painting on public ways for public safety purposes, or take any other action in relation thereto.

SUBMITTED BY: Highway Superintendent

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 4

To see if the Town will vote to transfer from available funds in the treasury, the sum of \$9,500.00 for the purpose of purchasing office equipment and furnishings for the Council on Aging, or take any other action in relation thereto.

SUBMITTED BY: Council on Aging

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 5

To see if the Town will vote to transfer from available funds in the treasury, the sum of \$10,000.00 for the purpose of woody debris from the recycling center, or take any other action in relation thereto.

SUBMITTED BY: Board of Health, Highway Department, Cemetery and Parks Commission and Tree Warden

SELECTMEN:

FINANCE COMMITTEE:

And you are directed to serve this Warrant, by posting up attested copies thereof at MEMORIAL HALL, 272 Main Street at the Center, WEST TOWNSEND FIRE STATION, 460 Main Street in West Townsend, POLICE/COMMUNICATIONS CENTER, 70 BROOKLINE ROAD, NORTH MIDDLESEX REGIONAL HIGH SCHOOL, 19 MAIN STREET, and HARBOR CHURCH, 80 MAIN STREET in said Town, at least FOURTEEN (14) days before the time of holding said meeting.

HEREOF FAIL NOT, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of the meeting, as aforesaid.

Given under our hands this _____ day of April, in the year TWO THOUSAND NINETEEN.

SELECTMEN OF TOWNSEND

Sue Lisio, Chairman

Cindy King, Vice Chairman

Wayne Miller, Clerk

A true copy. ATTEST:

_____ CONSTABLE

MIDDLESEX, SS.

PURSUANT TO THE WITHIN WARRANT, I have notified and warned the inhabitants of the Town of TOWNSEND by posting up attested copies of the same at: MEMORIAL HALL, 272 MAIN STREET AT THE CENTER, WEST TOWNSEND FIRE STATION, 460 MAIN STREET IN WEST TOWNSEND, POLICE/COMMUNICATIONS CENTER, 70 BROOKLINE ROAD, NORTH MIDDLESEX REGIONAL HIGH SCHOOL, 19 MAIN STREET, and HARBOR CHURCH, 80 MAIN STREET, AT LEAST FOURTEEN (14) DAYS BEFORE THE DATE OF THE MEETING, AS WITHIN DIRECTED.

CONSTABLE OF TOWNSEND

SIGNATURE

LOCATION	TIME	MONTH	DAY	YEAR
MEMORIAL HALL	_____	_____	_____	_____
WEST TOWNSEND FIRE STATION	_____	_____	_____	_____
NORTH MIDDLESEX REGIONAL HIGH SCHOOL	_____	_____	_____	_____
POLICE STATION	_____	_____	_____	_____
HARBOR CHURCH	_____	_____	_____	_____

THE COMMONWEALTH OF MASSACHUSETTS
ANNUAL TOWN MEETING WARRANT

MIDDLESEX SS.

To the Constables of the Town of Townsend in the County of Middlesex,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the legal voters of the Town of Townsend, qualified to vote at Town Meetings for the transaction of Town affairs, to meet at the Memorial Hall, 272 Main Street, Townsend, MA for the Annual Town Meeting on May 7, 2019, at 7:00 PM, then and there to act on the following articles:

**APPOINTMENTS AND REPORTS
(MAJORITY VOTE)**

ARTICLE 1

To see if the Town will vote to authorize the Board of Selectmen to appoint all Town Officers unless other provisions are made by Massachusetts General Law, by Town Charter, or by vote of the Town, or take any other action in relation thereto.

SUBMITTED BY: Town Clerk

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 2

To see if the Town will vote to hear reports of any Committees, Boards, Commissions, etc., or take any other action in relation thereto.

SUBMITTED BY: Board of Selectmen

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 3

To see if the Town will vote to choose a committee of three (3) West Townsend residents to serve as members of the James H. Tucker Fund in accordance with the bequest, for the sole purpose to keep the curbing, grave stones, and monuments in good order, or take any other action in relation thereto.

SUBMITTED BY: Cemetery and Parks Commission

SELECTMEN:

FINANCE COMMITTEE:

USUAL AND CUSTOMARY REVOLVING FUND ARTICLE (MAJORITY VOTE)

ARTICLE 4

I move that the Town vote pursuant to the provisions of G.L. c.44, §53E½, as most recently amended, to: (1) establish the following revolving funds for Fiscal Year 2020 specifying the departmental receipts to be credited to each fund, the departmental purposes or programs for which each fund may be expended, and the entity authorized to expend each fund, fiscal year spending limits such bylaw to provide as follows:

FUND	AUTHORITY TO SPEND	REVENUE SOURCES	USE OF FUNDS	SPENDING LIMITS
1 Recycling	Board of Health	Collection of recyclables	Operating costs associated with recycling	\$ 20,000.00
2 Recreation Programs	Recreation Commission	Recreation programs	Operating and capital costs associated with recreation programs	\$ 85,000.00
3 Facilities Maintenance	Facilities Coordinator	Fees from Meeting Hall rental	Operating costs of the Meeting Hall	\$ 4,000.00
4 Cemetery	Cemetery and Parks Comm.	Fees from burials	Operating and capital costs for cemeteries	\$ 28,000.00
5 Fire Alarm	Fire Chief	Fire alarm fees	Operating and capital costs- fire alarm system	\$ 4,000.00
6 Animal Care Program	Animal Control Officer	Fees for emergency care of animals	For injured or abandoned animals	\$ 1,000.00
7 Fire/EMS	Fire Chief	Fees from community events/fire watch	Expenses associated with Fire/EMS services	\$ 5,000.00
8 Police	Police Chief	NMRSD Receipts	School Resource Officer	\$ 80,000.00
9 Conservation	Conservation Commission	Forest Cutting Proceeds	Conservation Purposes	\$ 20,000.00
10 Fire/EMS	Fire EMS Chief	Hazardous Materials Supplies Reimbursement	Hazardous Materials Supplies Replacement	\$ 10,000.00

SUBMITTED BY: Board of Selectmen

DESCRIPTION: These funds provide departments with flexibility to expend and replenish funds throughout the course of the year for tightly defined purposes as detailed in the chart above.

SELECTMEN:

FINANCE COMMITTEE:

FY20 OPERATING BUDGET (MAJORITY VOTE)

ARTICLE 5

To see if the Town will vote to raise and appropriate and transfer from available funds* in the treasury, such sums that may be necessary to defray the charges and expenses of the Town for Fiscal Year 2020 pursuant to a detailed budget totaling \$23,270,992.00, or take any other action in relation thereto.

*FUND:	PURPOSE:	AMOUNT:
Comcast Government Access	Operating and Capital-Cable Access Program	\$ 175,000.00
Title 5 MWPAT	Supplement to MWPAT Debt Repayment	\$ 27,538.00
West Townsend Reading Room	Supplemental Funding to Operate the WTRR	\$ 2,900.00
Ambulance Receipts Reserved	Supplemental Funding to Operate the EMS	\$ 475,000.00
Recreation Receipts	Supplemental Funding to Operate Recreation	\$ 40,000.00
Water Enterprise Fund	Supplemental Funding to Cover Water Overhead	\$ 280,935.20

SUBMITTED BY: Board of Selectmen, Finance Committee, Town Administrator

DESCRIPTION: Usual and customary Town budget for fiscal year 2020, which begins on July 1, 2019. As is customary you will be voting the total for each of the following functional segments with asterisks shown below and as shown in the black bars with asterisks beginning on page 49 and ending on page 80 of this book.

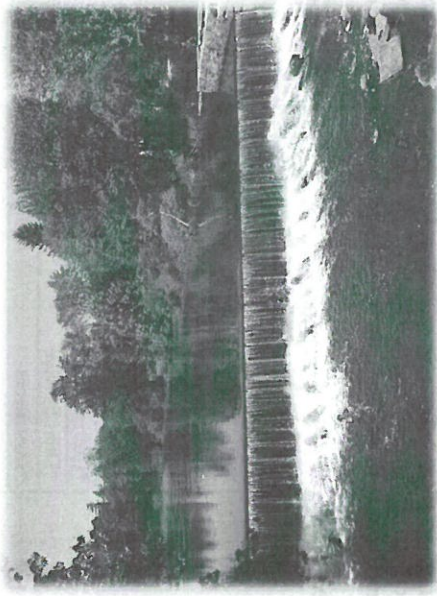
SELECTMEN:

FINANCE COMMITTEE:

FUNCTIONAL SEGMENTS	
*General Government-	1,682,428
*Public Safety-	3,391,993
*Education-	13,401,926
*Streets and Highways-	746,365
*Solid Waste-	701,400
*Human Services	445,222
*Culture and Recreation	426,365
*Debt Service-	483,438
*Insurances- and	1,991,855
*Grand Total-	23,270,992

TOWN ADMINISTRATOR BUDGET MEMORANDUM

Fiscal Year 2020



May 7, 2019

Dear Taxpaying and Voting Citizens of the Town of Townsend:

This is my fourth full budget cycle working for you, the taxpaying citizens of the Town of Townsend. I am proud to say that as a result of another year of the leadership of your Board of Selectmen, the discipline of your Finance Committee and the hard work of your public employees, we are in a strong financial position. We have made tremendous progress over the past three years and our fiscal house is all the better for it.

The process utilized in the creation of the fiscal year 2020 budget before you for your consideration at this town meeting was significantly more inclusive of members of both the Board of Selectmen and the Finance Committee this year. Unlike in prior years when their involvement was limited nearly entirely to the review of the budget after it having been created by staff, this year both bodies were in on the ground floor. This year they delved into the weeds. I judge that we have a resulting budget that is all the better because of their efforts.

Photo credit: https://en.wikipedia.org/wiki/File:Harbor_Pond_Dam_at_Townsend_Harbor_MA.jpg

This is the second full year of employing our new five year revenue-expenditure forecasting tool. This tool allows us to perform detailed and data sensitive financial modeling all toward the goal of sustainably budgeting for the service needs of our residents today while simultaneously remaining cognizant of the impacts of doing so on our future.

In addition to implementing a true five year revenue-expenditure forecasting model, we have also drafted and enacted best practice financial policies and procedures that will serve as a guideline for the future incumbents in leadership positions for years to come. The reporting generating from this tool can be reviewed on pages 68-94 in this budget book.

We have yet again, for the fourth year in a row now, managed to avoid the prior practice of the Town having previously relied upon one time revenue sources to fund our ongoing obligations. This prior practice, which is akin to paying your recurring bills with your limited savings, is counter to all of the best practices in municipal management. Your Selectboard and Finance Committee are to be commended in this and I am both proud and pleased to have played a role in breaking that cycle.

It is very important to note that we have been making these strides all the while we have been living under the constraints of relatively flat-lined State aid over the past few years. In fact, State aid to cities and towns has yet to recover to pre-recession levels and inflation has further eroded the value of this revenue source. For FY19 we are slated to receive 4%, or \$60,000+/-, fewer dollars from the Commonwealth than we received 10 years ago. This very difficult situation is being further impacted by the slowing of local municipal revenues and most significantly the constraints we are up against in living under the limits of Proposition 2 1/2.

Balanced Budget-

As has always been the case, our objectives in this budget process were few and simple. Under the terms of the Town Bylaws and the Town Charter, we are obligated to prepare and present a balanced budget and tonight we have done so.

The obvious question remains, how did we do it? It is quite simple. We are in this better position as a direct result of the manner in which your elected officials, appointed officials and municipal employees---both in management and on the front lines of service delivery---have conducted themselves on your behalf.

What is in this budget?-

First and foremost, this budget that we are presenting this evening is in true balance as it is required to be.

As it sits, this FY20 budget is up by \$1.25M, or 5.7% over the FY19 budget, with \$754K, or a full 60%, of the increase resulting from our increased assessment for the North Middlesex Regional School District. That means that the FY20 budget before you for your consideration tonight, net of education, or just for our local general government, shows an increase of \$497K, or a 2.3% increase over last year.

Some of the highlights of this **proposed budget** for FY20 are as follow:

- **Municipal Service-**
 - The Housing Authority has a budget for the first time as the group gears up for a push for more affordable housing in town
 - A human resource consultant is funded. The objective is to utilize these services to streamline and update our personnel functions.
 - A part-time Grant Administrator position is budgeted with an aim toward the position bringing in sufficient grant funding that it is self-supporting.
 - The Town Accountant position salary is being increased for recruitment and retention purposes.
 - The Fire-EMS Chief's strategic plan is being rolled out with year one budgeting for three additional fulltime firefighter/medic positions.
 - The funding for the re-implementation of a Highway Foreman is included.
 - We have budgeted funds to upgrade our PEG Access recording equipment to convert to digital recording and fixed mount cameras.
- **Education-**
 - The School Committee voted assessment figures have been met in this budget.
- **Employee Benefits-**
 - The Town's Retirement Assessment is funded.
 - The Town significantly reduced the health insurance expense over the past several years by negotiating a change in the split between the town and the employees, by plan design changes and most recently based upon a very good year of claims experience.
 - All municipal employees are slated to receive a 2% cost of living adjustment.

Balancing the FY20 budget with the detailed limitations on revenue, the required increases in education assessment AND all of the above cited budget priorities was quite a task, but after a great deal of effort and many long hours from your Selectboard and Finance Committee and all of your hardworking department managers and employees, the challenge was met.

I would like to close by offering my sincere thanks to each of the members of the Board of Selectmen, the Finance Committee, the School Committee and School Superintendent, the Finance Team (the Town Accountant, the Treasurer Collector and the Assessor) as well as all of the general government employees that have contributed to the solution that is this balanced FY20 budget.

Sincerely,

Jim

James M. Kreidler, Jr.
Town Administrator

FISCAL YEAR 2020 CONSENSUS BUDGET RECOMMENDATION
BOARD OF SELECTMEN-FINANCE COMMITTEE-TOWN ADMINISTRATOR

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
	BOARD OF SELECTMEN								
1	TOWN ADMINISTRATOR (NU)	122,188	125,243	130,941	130,941	130,941	0	0.00%	Only position without an adjustment . Pending review
2	EXECUTIVE ASSISTANT (NU)	33,033	33,859	37,179	37,923	37,923	744	2.00%	Position Description Review
3	LONGEVITY AND VACATION BUYBACK	4,862	4,984	5,036	5,936	5,936	900	17.90%	Added longevity payment
4	AUTO ALLOWANCE	3,600	3,600	3,600	6,000	6,000	2,400	66.70%	Contractual
5	GRANT WRITER/ADMINISTRATOR (U)	0	0	0	35,000	35,000	35,000		Proposed New Position
6	PERSONNEL	163,683	167,685	176,757	215,800	215,800	39,043	22.10%	
7									
8	BOS PROFESSIONAL SERVICES	5,000	5,000	5,000	5,000	5,000	0	0.00%	
9	TOWN REPORTS	2,000	2,000	2,000	2,000	2,000	0	0.00%	
10	HUMAN RESOURCES CONSULTANT	0	0	21,245	21,245	20,000	-1,245	-5.90%	Changed from Salary to Consultant
11	OFFICE SUPPLIES	1,150	1,150	1,150	1,150	1,150	0	0.00%	
12	OTHER SUPPLIES	300	300	300	300	300	0	0.00%	
13	TRAVEL/MILEAGE-IN STATE	200	200	200	200	200	0	0.00%	
14	EDUCATION AND TRAINING			2,500	10,000	10,000	7,500	300.00%	Contractual and training for new safety regulations.
15	DUES & MEMBERSHIPS	5,000	5,000	5,000	5,000	5,000	0	0.00%	
16	OTHER CHARGES	3,100	3,100	3,100	3,100	3,100	0	0.00%	
17	EXPENSES	16,750	16,750	40,495	47,995	46,750	6,255	15.40%	
18									
19	TOTAL BOARD OF SELECTMEN	180,433	184,435	217,252	263,796	262,550	45,298	20.90%	
20									
21									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
22	FINANCE COMMITTEE								
23	FIN COM DUES & MEMBERSHIPS	750	750	750	750	750	0	0.00%	
24	FIN COM RESERVE FUND	29,250	35,000	35,000	40,000	40,000	5,000	14.30%	Increased reserve fund
25	EXPENSES	30,000	35,750	35,750	40,750	40,750	5,000	14.00%	
26									
27	TOTAL FINANCE COMMITTEE	30,000	35,750	35,750	40,750	40,750		14.00%	
28									
29									
30	ACCOUNTING								
31	ACCOUNTING- TOWN ACCNT. (NU)	77,821	61,074	69,844	80,000	80,000	10,156	14.54%	Market Recruitment Rate
32	ACCOUNTING-OTHER-CERTIFICATION	500	500	500	500	500	0	0.00%	
33	ACCOUNTING-SUPPORT STAFF (NU)	8,874	9,099	9,328	9,515	9,515	187	2.00%	
34	PERSONNEL	87,195	70,673	79,672	90,015	90,015	10,343	13.00%	
35									
36	ACCOUNTING PROF & TECH SERVICES	500	650	750	1,500	1,500	750	100.00%	
37	ACCOUNTING PROF & TECH SVS - AUDIT	28,000	25,000	30,000	30,000	30,000	0	0.00%	
38	ACCOUNTING OFFICE SUPPLIES	750	750	750	750	750	0	0.00%	
39	ACCOUNTING TRAVEL/MILEAGE IN-STATE	350	350	350	350	350	0	0.00%	
40	ACCOUNTING DUES & MEMBERSHIPS	300	150	150	150	150	0	0.00%	
41	EXPENSES	29,900	26,900	32,000	32,750	32,750	750	2.30%	
42									
43	TOTAL ACCOUNTING	117,095	97,573	111,672	122,765	122,765	11,093	9.90%	
44									
45									
46	ASSESSOR								
47	BOA SALARY-PRINCIPAL ASSESSOR (U)	53,174	54,236	55,321	57,810	56,427	1,106	2.00%	Cola
48	BOA WAGES-SUPPORT STAFF (NU)	25,029	34,055	35,608	37,324	36,578	970	2.70%	Correct step. Cola

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
49	BOA-WAGES- STAFF CLOTHING ALLOW				600	600	600		
50	BOA OTHER - STIPENDS LONGEVITY	1,100	1,100	1,100	1,100	1,100	0	0.00%	
51	PERSONNEL	86,766	89,391	92,029	96,834	94,705	2,676	2.90%	
52									
53	BOA REPAIR & MAINT EQUIPMENT	8,010	8,350	8,425	9,270	9,270	845	10.00%	
54	BOA PROF SERVICES- MRPC MAPPING	3,500	3,500	3,500	3,500	3,500	0	0.00%	
55	ONLINE PROPERTY RECORD CARD SETUP	0	0	1,500	500	500	-1,000	-66.70%	
56	PATRIOT CONSULTING FOR REVAL	0	0	4,500	0	0	-4,500	-100.00%	
57	BOA OFFICE SUPPLIES	800	800	800	800	800	0	0.00%	
58	BOA TRAVEL/MILEAGE-IN STATE	500	500	500	500	500	0	0.00%	
59	BOA DUES & MEMBERSHIPS	275	275	275	275	275	0	0.00%	
60	EXPENSES	13,085	13,425	19,500	14,845	14,845	-4,655	-23.90%	
61									
62	TOTAL ASSESSOR	99,851	102,816	111,529	111,679	109,550	-1,979	-1.80%	
63									
64									
65	TREASURER-COLLECTOR								
66	TREASURER COLL. - TREAS/COLL (NU)	63,320	69,846	73,393	61,701	61,701	-11,692	-15.90%	New employee
67	TREASURER/ COLL - OPER STAFF (NU)	70,474	72,943	76,829	76,829	76,829	0	0.00%	3 additional hours department assistant.
68	TREASURER/ COLL WAGES - LONGEVITY	500	500	600	600	600	0	0.00%	
69	PERSONNEL	134,294	143,289	150,822	139,130	139,130	-11,692	-7.80%	
70									
71	TAX COLL EQUIPMENT RENTAL	2,688	2,688	2,688	2,688	2,688	0	0.00%	
72	TAX COLL PROF & TECH SVS	23,800	23,800	23,800	23,800	23,800	0	0.00%	
73	TAX COLL PRINT/ADVERT/POSTAGE	21,000	21,000	21,500	21,500	21,500	0	0.00%	
74	TAX COLL OFFICE SUPPLIES	2,800	2,800	2,800	2,800	2,800	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
75	TAX COLL DUES & MEMBERSHIPS	340	340	340	340	340	0	0.00%	
76	TAX COLL TRAVEL / MILEAGE IN-STATE	1,290	1,290	1,290	1,290	1,290	0	0.00%	
77	TAX COLL REPLACEMENT EQUIPMENT	800	800	800	800	800	0	0.00%	
78	TAX COLL OTHER SERVICES	19,000	14,000	14,000	14,000	14,000	0	0.00%	
79	EXPENSES	71,718	66,718	67,218	67,218	67,218	0	0.00%	
80									
81	TOTAL TREASURER-COLLECTOR	206,012	210,007	218,040	206,348	206,348	-11,692	-5.40%	
82									
83									
84	LEGAL SERVICES								
85	TOWN COUNSEL PROF LEGAL SERVICES	38,500	43,500	45,000	55,000	55,000	10,000	22.20%	New Counsel. New payment structure
86	EXPENSES	38,500	43,500	45,000	55,000	55,000	10,000	22.20%	
87									
88	TOTAL LEGAL SERVICES	38,500	43,500	45,000	55,000	55,000	10,000	22.20%	
89									
90									
91	MANAGEMENT INFORMATION SYSTEMS								
92	MIS SALARY- DIRECTOR (NU)	37,500	80,000	74,984	74,984	76,484	1,500	2.00%	Cola
93	MIS SALARY TECHNICIAN (NU)	0	18,834	18,834	18,834	18,834	0	0.00%	
94	PUBLIC ACCESS TV DIRECTOR (NU)			5,736	17,000	17,000	11,264	196.40%	
95	PUBLIC ACCESS TV COORDINATOR (NU)	0	56,376	60,134	60,134	61,337	1,203	2.00%	Cola
96	PERSONNEL	37,500	155,210	159,688	170,952	173,654	13,966	8.70%	
97									
98	MIS PROFESSIONAL SERVICES	37,500		0	0	0	0		
99	MIS OTHER PURCHASED SERVICES	13,000	14,802	25,000	40,000	40,000	15,000	60.00%	Office 365, Backup, Anti-virus, Vmware and MS licenses
100	MIS REPLACEMENT EQUIPMENT- IT	10,000	13,000	13,000	18,500	18,500	5,500	42.30%	
101	MIS OTHER REPLACEMENT EQUIP- PEG		25,000	25,000	47,500	47,500	22,500	90.00%	Digital Broadcast Conversion

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
102	MIS - COMMUNICATIONS	2,000	9,800	10,520	11,500	11,500	980	9.30%	Wireless Hotspot and Cell
103	EXPENSES	62,500	62,602	73,520	117,500	117,500	43,980	59.80%	
104									
105	TOTAL MANAGEMENT INFO SYSTEMS	100,000	217,812	233,208	288,452	291,154	57,946	24.80%	
106									
107									
108	TOWN CLERK								
109	T CLERK SALARY-TOWN CLERK (NU)	63,306	64,889	67,889	69,247	69,247	1,358	2.00%	Cola
110	T CLER - OPER STAFF (U)	37,409	38,344	40,366	37,811	37,811	-2,555	-6.30%	New employee hired at lower rate. Cola
111	T CLERK- STIPENDS - CERTIFICATION				1,000	1,000	1,000		
112	T CLERK- STIPENDS - LONGEVITY	1,500	1,500	1,700	900	900	-800	-47.10%	
113	PERSONNEL	102,215	104,733	109,955	108,958	108,958	-997	-0.90%	
114									
115	T CLERK REPAIR & MAINT EQUIPMENT	1,600	2,300	2,300	2,300	2,300	0	0.00%	
116	T CLERK PROF SERVICES	8,000	6,800	6,800	5,800	5,800	-1,000	-14.70%	
117	T CLERK OFFICE SUPPLIES	650	650	650	650	650	0	0.00%	
118	T CLERK POSTAGE			520	550	550	30	5.80%	
119	T CLERK CONFERENCE				1,000	1,000	1,000		
120	T CLERK TRAVEL/MILAGE-IN STATE	450	0	450	450	450	0	0.00%	
121	T CLERK DUES & MEMBERSHIPS	550	550	550	550	550	0	0.00%	
122	EXPENSES	11,250	10,300	11,270	11,300	11,300	30	0.30%	
123									
124	TOTAL TOWN CLERK	113,465	115,033	121,225	120,258	120,258	-967	-0.80%	
125									
126									
127	ELECTIONS AND REGISTRATIONS								
128	T CLERK E & R WAGES - OPER STAFF	13,500	14,200	11,500	9,500	9,500	-2,000	-17.40%	Projected elections.

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
129	PERSONNEL	13,500	14,200	11,500	9,500	9,500	-2,000	-17.40%	
130							0		
131	T CLERK E & R REPAIR & MAINT EQUIP	1,275	1,275	1,275	1,275	1,275	0	0.00%	
132	T CLERK E & R PROF SERVICES	7,750	4,000	6,750	6,750	6,750	0	0.00%	
133	T CLERK E & R OTHER SUPPLIES	3,500	2,000	2,000	2,000	2,000	0	0.00%	
134	T CLERK E & R TRAVEL/MILEAGE IN-STATE	125	75	75	75	75	0	0.00%	
135	EXPENSES	12,650	7,350	10,100	10,100	10,100	0	0.00%	
136									
137	TOTAL ELECTIONS AND REGISTRATIONS	26,150	21,550	21,600	19,600	19,600	-2,000	-9.30%	
138									
139									
140	REGISTRARS								
141	T CLERK REGISTRARS OTHER - STIPENDS	2,320	2,320	2,320	2,320	2,320	0	0.00%	
142	EXPENSES								
143	TOTAL REGISTRARS	2,320	2,320	2,320	2,320	2,320	0	0.00%	
144									
145									
146	STREET LISTING						0		
147	T CLERK PROF SERVICES - STREET LISTINGS	3,300	3,300	3,500	3,800	3,800	300	8.60%	
148	EXPENSES						0		
149	TOTAL STREET LISTING	3,300	3,300	3,500	3,800	3,800	300	8.60%	
150									
151									
152	CONSERVATION COMMISSION								
153	CON COM-CONSERV AGENT (NU)	34,006	21,755	25,190	25,694	25,694	504	2.00%	
154	CON COM-CONSERV SUPPORT (NU)	0	13,314	18,480	18,850	18,850	370	2.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
155	CLOTHING ALLOWANCE				1,200	1,200			
156	CON COM STIPEND - LONGEVITY	900	0	0	0	0	0		
157	PERSONNEL	34,906	35,069	43,670	45,743	45,743	2,073	4.70%	
158							0		
159	CON COM PROF SERVICES	500	500	500	500	500	0	0.00%	
160	CON COM DUES & MEMBERSHIPS	450	450	450	450	450	0	0.00%	
161	EXPENSES	950	950	950	950	950	0	0.00%	
162									
163	TOTAL CONSERVATION COMMISSION	35,856	36,019	44,620	46,693	46,693	2,073	4.60%	
164									
165									
166	MONTACHUSETT REG PLAN COM								
167	MRPC - DUES & MEMBERSHIPS	2,832	2,903	3,050	3,126	3,126	76	2.50%	
168	EXPENSES	2,832	2,903	3,050	3,126	3,126	76	2.50%	
169									
170	TOTAL MONTACHUSETT REG. PLAN. COM	2,832	2,903	3,050	3,126	3,126	76	2.50%	
171									
172									
173	PLANNING BOARD								
174	PB WAGES-SUPPORT STAFF (NU)	22,833	22,191	22,635	23,088	23,088	453	2.00%	
175	PB STIPENDS - LONGEVITY	0	0	0	0	0	0		
176	PERSONNEL	22,833	22,191	22,635	23,088	23,088	453	2.00%	
177							0		
178	PB PROF SERVICES	100	100	100	1,500	1,500	1,400	1400.00%	
179	PB COMMUNICATION	200	200	200			-200	-100.00%	
180	PB TRAVEL/MILAGE-IN STATE	100	100	100	100	100	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
181	PB DUES & MEMBERSHIPS	100	100	100	100	100	0	0.00%	
182	EXPENSES	500	500	500	1,700	1,700	1,200	240.00%	
183									
184	TOTAL PLANNING BOARD	23,333	22,691	23,135	24,788	24,788	1,653	7.10%	
185									
186									
187	ZONING BOARD OF APPEALS								
188	ZBA WAGES - OPER STAFF (NU)	4,680	4,438	4,527	4,527	4,617	91	2.00%	
189	PERSONNEL	4,680	4,438	4,527	4,527	4,617	91	2.00%	
190									
191	TOTAL ZONING BOARD OF APPEALS	4,680	4,438	4,527	4,527	4,617	91	2.00%	
192									
193									
194	LAND USE								
195	LAND USE-LU ADMINISTRATOR (U)	26,281	45,602	51,118	45,045	45,045	-6,073	-11.90%	35 hours/wk.
196	LAND USE WAGES-AGR. COMMISSION	0	2,662	2,662	0	0	-2,662	-100.00%	
197	LAND USE - OTHER STIPENDS - LONGEVITY	600	800				0	0	
198	PERSONNEL	26,881	49,064	53,780	45,045	45,045	-8,735	-16.20%	
199							0	0	
200	LAND USE PROF & TECH SERVICES	2,500	2,500	3,300	3,300	3,300	0	0.00%	
201	LAND USE OFFICE SUPPLIES	600	600	600	600	600	0	0.00%	
202	LAND USE TRAVEL/MILEAGE-IN STATE	100	100	100	100	100	0	0.00%	
203	LAND USE DUES & MEMBERSHIPS	100	100	100	450	450	350	350.00%	
204	EXPENSES	3,300	3,300	4,100	4,450	4,450	350	8.50%	
205							0	0	
206	TOTAL LAND USE	30,181	52,364	57,880	49,495	49,495	-8,385	-14.50%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
207									
208									
209	FACILITIES								
210	FACILITIES- FAC MAINT COORD (U)	58,116	54,435	56,940	58,079	58,079	1,139	2.00%	Cola
211	FACILITIES- FAC MAINT TECH (U)		29,018	31,029	31,650	31,650	621	2.00%	Cola
212	FACILITIES - TEMP HELP (NU)	14,256	7,255	7,255	7,400	7,400	145	2.00%	Cola
213	FACILITIES WAGES - PT CLEANER (NU)	0	0	0	19,760	19,760	19,760		Changed from contract cleaner to part-time employee
214	FACILITIES-CLOTHING		0	500	500	500	0	0.00%	
215	FACILITIES- AUTO ALLOWANCE		6,000	6,000	6,000	6,000	0	0.00%	
216	FACILITIES STIPENDS - LONGEVITY	800	600	800	1,400	1,400	600	75.00%	
217	PERSONNEL	73,172	97,308	102,524	124,788	124,788	22,264	21.70%	
218									
219									
220	12 DUDLEY ROAD								
221	ELECTRICITY		0	0	42,000	42,000	42,000		
222	GAS		0	0	13,000	13,000	13,000		
223	WATER		0	0	1,900	1,900	1,900		
224	FIRE ALARM AND EXTINGUISHER		0	0	2,700	2,700	2,700		
225	ALARM MONITORING		0	0	1,750	1,750	1,750		
226	HVAC		0	0	750	750	750		
227	PEST CONTROL		0	0	2,400	2,400	2,400		
228	LANDSCAPING/FERTILIZATION		0	0	17,000	17,000	17,000		
229	MISCELLANEOUS SUPPLIES AND EXPENSES		0	0	7,500	7,500	7,500		
230	SUB-TOTAL		0	0	89,000	89,000	89,000		
231	272 MAIN STREET								
232	ELECTRICITY		0	0	15,000	15,000	15,000		

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
233	GAS		0	0	15,000	15,000	15,000		
234	WATER		0	0	1,100	1,100	1,100		
235	FIRE ALARM AND EXTINGUISHER		0	0	2,700	2,700	2,700		
236	HVAC		0	0	750	750	750		
237	PEST CONTROL		0	0	1,000	1,000	1,000		
238	LANDSCAPING/FERTILIZATION		0	0	15,000	15,000	15,000		
239	COMCAST/VERIZON		0	0	5,000	5,000	5,000		
240	ELEVATOR CONTRACT		0	0	6,000	6,000	6,000		
241	CUSTODIAL AND CLEANING EXPENSES		0	0	10,000	10,000	10,000		
242	MISCELLANEOUS SUPPLIES AND EXPENSES		0	0	10,500	10,500	10,500		
243	SUB-TOTAL		0	0	82,050	82,050	82,050		
244	274-276 MAIN STREET								
245	ELECTRICITY		0	0	1,500	1,500	1,500		
246	GAS		0	0	3,000	3,000	3,000		
247	WATER		0	0	175	175	175		
248	SUB-TOTAL		0	0	4,675	4,675	4,675		
249	13 ELM STREET								
250	FIRE ALARM AND EXTINGUISHER		0	0	200	200	200		
251	HVAC		0	0	1,000	1,000	1,000		
252	SUB-TOTAL		0	0	1,200	1,200	1,200		
253									
254									
255	FACILITIES ENERGY	80,000	70,000	75,000	0	0	-75,000	-100.00%	
256	FACILITIES UTILITY	3,700	3,700	3,700	0	0	-3,700	-100.00%	
257	FACILITIES REP & MAINTAIN - BUILDING	30,000	33,000	30,000	0	0	-30,000	-100.00%	
258	FACILITIES REPAIR & MAINTAIN - EQUIP	4,000	4,000	4,000	0	0	-4,000	-100.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
259	FACILITIES PROFESSIONAL SERVICES	40,825	30,000	67,000	0	0	-67,000	-100.00%	
260	FACILITIES COMMUNICATIONS	1,500	1,500	1,900	0	0	-1,900	-100.00%	
261	FACILITIES BUILDING SUPPLIES	5,000	5,000	5,000	0	0	-5,000	-100.00%	
262	FACILITIES MILEAGE	500	500	500	0	0	-500	-100.00%	
263	FACILITIES GROUNDSKEEPING SUPPLIES	1,000	1,000	6,500	0	0	-6,500	-100.00%	
264	FACILITIES-VEHICLE SUPPLIES	0	0	1,600	0	0	-1,600	-100.00%	
265									
266	MEMORIAL HALL								
267	MEMORIAL HALL REP & MAINT. EQUIP.	5,000	5,000	5,000	5,000	5,000	0	0.00%	
268	MEMORIAL HALL PROFESSIONAL SERVICE	200	200	200	200	200	0	0.00%	
269	MEMORIAL HALL COMMUNICATION	5,800	5,800	5,800	5,800	5,800	0	0.00%	
270	MEMORIAL HALL OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000	0	0.00%	
271	SUB-TOTAL				15,000	15,000	15,000		
272	WEST TOWNSEND READING ROOM								
273	WTRR ENERGY	1,869	1,869	1,869	1,869	1,869	0	0.00%	
274	WTRR WATER	150	150	150	150	150	0	0.00%	
275	WTRR REPAIR & MAINT BUILDING	350	350	350	350	350	0	0.00%	
276	WTRR COMMUNICATION	100	100	100	100	100	0	0.00%	
277	WTRR OTHER SERVICES	125	125	125	125	125	0	0.00%	
278	WTRR OFFICE SUPPLIES	206	206	206	206	206	0	0.00%	
279	WTRR GROUNDSKEEPING SUPPLIES	100	100	100	100	100	0	0.00%	
280	SUB-TOTAL			2,900	2,900	2,900	0		
281									
282	EXPENSES	185,625	376,400	213,100	194,825	194,825	-18,275	-8.60%	
283									
284	TOTAL FACILITIES	258,797	473,708	315,624	319,613	319,613	3,989	1.30%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
285									
286									
287	* TOTAL GENERAL GOVERNMENT	1,272,806	1,626,220	1,569,932	1,683,009	1,682,428	107,495	1%	
288									
289									
290	PUBLIC SAFETY								
291									
292	POLICE								
293	POLICE - POLICE CHIEF (NU)	130,000	130,000	131,250	131,250	131,250	0	0.00%	All inclusive
294	POLICE-DEP POLICE CHIEF (NU)	0	0	120,253	128,000	128,000	7,747	6.40%	All inclusive
295	POLICE-LIEUTENANT (U)	117,935	117,935	115,125	117,750	117,750	2,625	2.30%	All inclusive
296	POLICE - OPER STAFF (U)	695,422	743,801	627,570	660,622	673,834	46,264	7.40%	Cola
297	POLICE - WAGES-SUPPORT STAFF (NU)	39,288	40,215	40,527	69,874	71,271	30,744	75.90%	Cola. Now includes communications salary
298	POLICE - WAGES-RESERVE OFFICERS (NU)	10,365	10,625	14,200	23,213	23,213	9,013	63.50%	
299	POLICE - WAGES - OTHER - TRAINING	35,000	35,000	35,000	35,000	35,000	0	0.00%	
300	POLICE - ADDITIONAL GROSS - OVERTIME	111,937	112,000	112,000	120,000	122,400	10,400	9.30%	
301	POLICE - ADDITIONAL GROSS - HOLIDAY	46,303	46,303	39,505	41,000	41,820	2,315	5.90%	
302	POLICE - OTHER - STIPEND - LONGEVITY	8,000	8,750	7,250	10,300	10,300	3,050	42.10%	
303	POLICE - OTHER - STIPENDS CERT (QUINN)	98,963	89,270	70,111	80,210	80,210	10,099	14.40%	
304	POLICE - OTHER - UNIFORM ALLOWANCE	18,400	21,150	19,900	17,700	17,700	-2,200	-11.10%	
305	PERSONNEL	1,311,613	1,355,049	1,332,691	1,434,919	1,452,749	120,058	9.00%	
306									
307	POLICE - ENERGY	23,500	23,500	23,500	22,500	22,500	-1,000	-4.30%	
308	POLICE - WATER	1,090	1,177	1,300	1,400	1,400	100	7.70%	
309	POLICE - REPAIR & MAINT BUILDING	12,000	12,000	15,000	15,000	15,000	0	0.00%	
310	POLICE - REPAIR & MAINT EQUIPMENT	28,750	28,750	35,262	36,000	36,000	738	2.10%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
311	POLICE - EQUIPMENT RENTAL	375	375	375	375	375	0	0.00%	
312	POLICE - PROFESSIONAL SERVICES	2,000	6,500	6,500	7,000	7,000	500	7.70%	
313	POLICE - COMMUNICATION	3,000	12,000	12,000	11,000	11,000	-1,000	-8.30%	
314	POLICE - OTHER SERVICES	1,000	1,000	1,200	1,200	1,200	0	0.00%	
315	POLICE - OTHER SERVICES- PRISONERS				500	500	500		
316	POLICE - OFFICE SUPPLIES	5,500	5,500	5,500	4,500	4,500	-1,000	-18.20%	
317	POLICE - VEHICULAR SUPPLIES	26,935	26,935	27,000	30,250	30,250	3,250	12.00%	
318	POLICE - OTHER SUPPLIES	4,809	4,809	4,800	4,500	4,500	-300	-6.30%	
319	POLICE - TRAVEL/MILEAGE-IN STATE	231	231	231	250	250	19	8.20%	
320	POLICE - DUES & MEMBERSHIPS	10,000	14,000	14,000	15,000	15,000	1,000	7.10%	
321	POLICE - OTHER CHARGES - TRAINING	19,536	19,536	20,000	25,000	25,000	5,000	25.00%	
322	POLICE - NEW EQUIPMENT	31,000	38,000	45,000	60,000	60,000	15,000	33.30%	Year 2 lease on 3 cruisers
323	POLICE - REPLACE EQUIPMENT	0	0	0	0	0	0		
324	EXPENSES	169,726	194,313	211,668	234,475	234,475	22,807	10.80%	
325									
326	TOTAL POLICE	1,481,339	1,549,362	1,544,359	1,669,394	1,687,224	142,865	9.30%	
327									
328									
329	FIRE- EMERGENCY MEDICAL SERVICE								
330	FIRE/EMS- FIRE CHIEF/EMS DIR (NU)	88,854	108,000	120,500	127,500	127,500	7,000	5.80%	Contractual
331	FIRE/EMS - OPER STAFF CAPT. (U)	57,962	57,961	57,961	78,944	78,944	20,983	36.20%	
332	FIRE/EMS - OPER STAFF LIEUT. (U)	52,408	52,408	52,408	71,896	71,896	19,488	37.20%	
333	FIRE/EMS -OP EMS COORD. CAPT. (U)	60,898	60,898	60,898	86,825	86,825	25,927	42.60%	
334	FIRE/EMS -FF PARAMEDICS. (U)				185,393	185,393	185,393		3 new fulltime FF Paramedics
335	FIRE/EMS- OPERATION STAFF (NU)	324,448	350,000	400,000	230,300	230,300	-169,700	-42.40%	Reduction in per diem shifts
336	FIRE/EMS - WAGES - MECHANIC (NU)	7,175	7,175	7,175	7,175	7,175	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
337	FIRE/EMS - WAGES - ON CALL FIRE (NU)	77,970	77,970	77,970	77,970	77,970	0	0.00%	
338	FIRE/EMS - WAGES-ON CALL BLSEMT (NU)	52,352	52,352	52,352	52,352	52,352	0	0.00%	
339	FIRE/EMS - ADDITIONAL GROSS - OT OP	27,106	27,106	27,106	27,106	27,106	0	0.00%	
340	FIRE/EMS - ADDITIONAL-OT CALL EMT	1,076	1,076	1,076	1,076	1,076	0	0.00%	
341	FIRE/EMS - ADDITIONAL - OT ON-CALL FF	2,154	2,154	2,154	2,154	2,154	0	0.00%	
342	FIRE/EMS - ADDITIONAL -OT EMS OPER	8,405	8,405	8,405	8,405	8,405	0	0.00%	
343	FIRE/EMS - OTHER - LONGEVITY	3,750	3,750	3,750	4,500	4,500	750	20.00%	
344	FIRE/EMS - STIPENDS - EMT STANDBY	0	0	13,325	11,000	11,000	-2,325	-17.40%	
345	FIRE/EMS - CERT AND TRAINING		3,034	3,034	3,034	3,034	0	0.00%	
346	FIRE/EMS - STIPENDS - ON CALL EMS	26,650	26,650	26,650	13,250	13,250	-13,400	-50.30%	
347	FIRE/EMS - STIPENDS - VACATION BB				4,904	4,904			
348	FIRE/EMS - NIFORM ALLOWANCE	0	2,500	0	0	0	0		
349	FIRE/EMS VACATION REPLACEMENT	0	0	0	9,450	9,450	9,450		
350	PERSONNEL	791,208	841,439	914,764	1,003,234	1,003,234	88,470	9.70%	
351									
352									
353	FIRE/EMS - ENERGY	38,000	30,000	38,000	38,000	38,000	0	0.00%	
354	FIRE/EMS - WATER	1,250	1,250	1,250	1,250	1,250	0	0.00%	
355	FIRE/EMS - REPAIR & MAINT BUILDING				14,000	14,000	14,000		
356	FIRE/EMS - REPAIR & MAINT EQUIPMENT	22,000	22,000	22,000	22,000	22,000	0	0.00%	
357	FIRE/EMS - REP & MAINT EQUIP VEHICLE	11,000	11,000	11,000	11,000	11,000	0	0.00%	
358	FIRE/EMS - PROF SERVICES	6,776	6,776	6,776	6,776	6,776	0	0.00%	
359	FIRE/EMS - PROF & TECH - EMS BILLING	14,684	18,000	18,000	18,000	18,000	0	0.00%	
360	FIRE/EMS - PROF & TECH SVCS - TRAINING	13,240	13,240	16,240	16,240	16,240	0	0.00%	
361	FIRE/EMS - COMMUNICATION	10,000	10,000	10,000	10,000	10,000	0	0.00%	
362	FIRE/EMS - OTHER SERVICES	500	500	500	500	500	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
363	FIRE/EMS - OTHER PURCH SERVICES - EMS	2,500	8,000	8,000	8,000	8,000	0	0.00%	
364	FIRE/EMS - HAZ WASTE COLLECTION	4,457	4,457	4,457	4,457	4,457	0	0.00%	
365	FIRE/EMS - OFFICE SUPPLIES	1,700	1,700	1,700	1,700	1,700	0	0.00%	
366	FIRE/EMS - BUILDING SUPPLIES	800	800	10,800	800	800	-10,000	-92.60%	
367	FIRE/EMS - EQUIPMENT MAINT SUPPLIES	100	100	100	100	100	0	0.00%	
368	FIRE/EMS - CUSTODIAL SUPPLIES	2,100	2,100	2,100	2,100	2,100	0	0.00%	
369	FIRE/EMS - VEHICULAR SUPPLIES	20,000	20,000	20,000	20,000	20,000	0	0.00%	
370	FIRE/EMS - MEDICAL SUPPLIES	22,000	25,000	25,000	25,000	25,000	0	0.00%	
371	FIRE/EMS - OTHER SUPPLIES	3,000	3,000	3,000	3,000	3,000	0	0.00%	
372	FIRE/EMS - TRAVEL, MILEAGE IN STATE	300	300	300	300	300	0	0.00%	
373	FIRE/EMS - DUES & MEMBERSHIPS	1,000	1,000	1,000	1,000	1,000	0	0.00%	
374	FIRE/EMS - DUES & MEMBERSHIPS EMS	2,300	2,300	2,300	2,300	2,300	0	0.00%	
375	FIRE/EMS - OTHER CHARGES	1,000	1,000	1,000	1,000	1,000	0	0.00%	
376	FIRE/EMS - NEW EQUIPMENT	15,000	15,000	15,000	15,000	15,000	0	0.00%	
377	FIRE/EMS- COMPUTER/MDT			0	0	0	0		
378	FIRE/EMS - REPLACE EQUIPMENT	15,000	15,000	15,000	15,000	15,000	0	0.00%	
379	FIRE/EMS - OTHER SUPP. - TRAIN/UNIF.	800	800	800	800	800	0	0.00%	
380	UNIFORM ALLOWANCE-FIRE	3,300	3,300	3,300	3,300	3,300	0	0.00%	
381	UNIFORM ALLOWANCE-EMS	2,700	2,700	2,700	2,700	2,700	0	0.00%	
382	UNIFORM ALLOWANCE-ON CALL	4,100	4,100	4,100	4,100	4,100	0	0.00%	
383	UNIFORM ALLOWANCE-CHIEF				0	0	0		
384	EXPENSES	219,607	223,423	244,423	248,423	248,423	4,000	1.60%	
385									
386	TOTAL FIRE- EMS	1,010,815	1,064,862	1,159,187	1,251,657	1,251,657	92,470	8.00%	
387									
388									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
389	PUBLIC SAFETY COMMUNICATION								
390	COMM CTR - WAGES - TEMP HELP (NU)	19,726	40,560	36,144	0	0	-36,144	-100.00%	
391	PERSONNEL	331,965	43,200	36,144	0	0	-36,144	-100.00%	Salary now carried in Police Budget
392							0		
393	COMM CTR - REPAIR & MAINT EQUIP	39,400	39,400	39,400	39,400	39,400	0	0.00%	
394	COMM CTR - PROF & TECH SERVICES	5,750	20,000	20,000	20,000	20,000	0	0.00%	
395	COMM CTR - COMMUNICATION	10,000	10,000	10,000	10,000	10,000	0	0.00%	
396	COMM CTR - OTHER SERVICES	1,000	157,000	175,000	165,500	165,500	-9,500	-5.40%	Actual Assessment with credit of \$24500 applied
397	COMM CTR - OFFICE SUPPLIES	500	0	0	0	0	0		
398	COMM CTR - OTHER SUPPLIES	100	0	0	0	0	0		
399	COMM CTR - TRAVEL MILEAGE - IN STATE	300	0	0	0	0	0		
400	EXPENSES	57,050	226,400	244,400	234,900	234,900	-9,500	-3.90%	
401									
402	TOTAL PUBLIC SAFETY COMMUNICATION	389,015	269,600	280,544	234,900	234,900	-45,644	-16.30%	
403									
404									
405	BUILDING COMMISSIONER								
406	BLDG COMMISSIONER (U)	70,538	74,391	76,882	80,342	78,420	1,538	2.00%	Cola
407	BLDG INSP - STIPEND -ALT BLDG INSP	800	800	600	1,500	1,500	900	150.00%	
408	BLDG INSP - WAGES-SUPPORT STAFF (NU)	28,135	33,278	33,944	35,471	34,622	679	2.00%	Cola
409	BLDG INSP - STIPEND - LONGEVITY	1,500	1,500	2,100	2,600	2,600	500	23.80%	
410	BLDG INSP - STIPEND - TRAVEL	6,000	6,000	6,000	6,000	6,000	0	0.00%	
411	BLDG INSP -STIPEND CERTIFICATION	0	0	0	0	0	0		
412	BLDG INSP -UNIFORM ALLOWANCE	485	600	600	600	600	0	0.00%	
413	PERSONNEL	107,458	116,569	120,126	126,513	123,742	3,617	3.00%	
414									
415	BLDG INSP - PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500	1,500	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
416	BLDG INSP - COMMUNICATIONS	500	500	500	750	750	250	50.00%	
417	BLDG INSP - OFFICE SUPPLIES	1,200	1,200	800	800	800	0	0.00%	
418	BLDG INSP - OTHER - CODE BOOKS				400	400	400		
419	BLDG INSP - DUES & MEMBERSHIPS	250	250	250	250	250	0	0.00%	
420	EXPENSES	3,450	3,450	3,050	3,700	3,700	650	21.30%	
421									
422	TOTAL BUILDING COMMISSIONER	110,908	120,019	123,176	130,213	127,442	4,267	3.50%	
423									
424									
425	GAS INSPECTOR								
426	GAS INSP - OPER (ALT INSP)	107	109	114	117	117	2	2.00%	Cola
427	GAS INSP - STIPEND (NU)	5,426	5,562	5,815	5,931	5,931	116	2.00%	Cola
428	PERSONNEL	5,533	5,671	5,929	6,048	6,048	119	2.00%	
429									
430	TOTAL GAS INSPECTOR	5,533	5,671	5,929	6,048	6,048	119	2.00%	
431									
432									
433	PLUMBING INSPECTOR								
434	PLUMB INSP - OPER (ALT INSP)	107	110	115	117	117	2	2.00%	Cola
435	PLUMB INSP - STIPEND (NU)	7,736	7,929	8,290	8,456	8,456	166	2.00%	Cola
436	PERSONNEL	7,842	8,039	8,405	8,573	8,573	168	2.00%	
437							0		
438	PLUMB INSP - PROF. & TECHNICAL	230	230	230	230	230	0	0.00%	
439	PLUMB INSP - OTHER SUPPLIES	150	150	150	150	150	0	0.00%	
440	PLUMB INSP - TRAVEL MILEAGE IN-STATE	1,200	1,200	1,200	1,200	1,200	0	0.00%	
441	EXPENSES	1,580	1,580	1,580	1,580	1,580	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
442									
443	TOTAL PLUMBING INSPECTOR	9,422	9,619	9,985	10,153	10,153	168	1.70%	
444									
445									
446	SEALER OF WEIGHTS AND MEASURES								
447	S OF W&M - OTHER - STIPEND	4,244	4,350	4,548	4,639	4,639	91	2.00%	Cola
448	PERSONNEL	4,244	4,350	4,548	4,639	4,639	91	2.00%	
449							0		
450	S OF W&M - OFFICE SUPPLIES	50	50	50	50	50	0	0.00%	
451	S OF W&M - OTHER SUPPLIES	100	100	100	100	100	0	0.00%	
452	S OF W&M - TRAVEL MILEAGE IN-STATE	52	52	52	52	52	0	0.00%	
453	EXPENSES	202	202	202	202	202	0	0.00%	
454									
455	TOTAL SEALER OF WEIGHTS AND MEAS.	4,446	4,552	4,750	4,841	4,841	91	1.90%	
456									
457									
458	ELECTRICAL INSPECTOR								
459	ELEC INSP - OTHER -(ALT INSPECTOR)	171	176	184	188	188	4	2.00%	Cola
460	ELEC INSP - OTHER - STIPEND (NU)	12,723	13,042	13,819	14,095	14,095	276	2.00%	Cola
461	PERSONNEL	12,895	13,218	14,003	14,283	14,283	280	2.00%	
462							0		
463	ELEC INSP - PROFESSIONAL & TECHNICAL	650	650	650	650	650	0	0.00%	
464	ELEC INSP - OTHER SUPPLIES	280	280	280	280	280	0	0.00%	
465	ELEC INSP - TRAVEL MILEAGE IN-STATE	1,200	1,200	1,200	1,200	1,200	0	0.00%	
466	EXPENSES	2,130	2,130	2,130	2,130	2,130	0	0.00%	
467									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
468	TOTAL ELECTRICAL INSPECTOR	15,025	15,348	16,133	16,413	16,413	280	1.70%	
469									
470									
471	ANIMAL INSPECTOR								
472	ANIMAL INSPECTOR - PROF. SERVICES	552	552	578	589	589	12	2.00%	Cola
473	EXPENSES	552	552	578	589	589	12	2.00%	
474									
475	TOTAL ANIMAL INSPECTOR	552	552	578	589	589	12	2.00%	
476									
477									
478	TOWNSEND EMERG. MANAGEMENT								
479	TEMA- DIRECTOR SALARY (NU)	0	2,000	2,091	2,133	2,133	42	2.00%	Cola
480	PERSONNEL	0	2,000	2,091	2,133	2,133	42	2.00%	
481							0		
482	TEMA - REPAIR & MAINT - EQUIPMENT	691	691	691	691	691	0	0.00%	
483	TEMA - OFFICE SUPPLIES	109	109	109	109	109	0	0.00%	
484	TEMA- COMMUNICATIONS			800	800	800	0	0.00%	
485	TEMA - OTHER TRAVEL AND TRAINING	200	200	1,500	1,500	1,500	0	0.00%	
486	EXPENSES	1,000	1,000	3,100	3,100	3,100	0	0.00%	
487									
488	TOTAL TOWNSEND EMERG. MANAGE.	1,000	3,000	5,191	5,233	5,233	42	0.80%	
489									
490									
491	ANIMAL CONTROL OFFICER								
492	ACO - OTHER - STIPEND (NU)	17,661	18,102	18,926	19,304	19,304	379	2.00%	Cola
493	PERSONNEL	17,661	18,102	18,926	19,304	19,304	379	2.00%	
494							0		

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
495	ACO - PROFESSIONAL SERVICE	5,000	5,000	5,000	5,000	5,000	0	0.00%	
496	EXPENSES	5,000	5,000	5,000	5,000	5,000	0	0.00%	
497									
498	TOTAL ANIMAL CONTROL OFFICER	22,661	23,102	23,926	24,304	24,304	379	1.60%	
499									
500									
501	TREE WARDEN								
502	TREE WARDEN - OTHER - STIPEND (NU)	10,670	10,937	11,435	11,663	11,663	229	2.00%	Cola
503	PERSONNEL	10,670	10,937	11,435	11,663	11,663	229	2.00%	
504							0		
505	TREE WARDEN - EQUIPMENT RENTAL	9,374	9,374	9,374	9,374	9,374	0	0.00%	
506	TREE WARDEN - PURCHASED SERVICE	1,200	1,200	1,200	1,200	1,200	0	0.00%	
507	TREE WARDEN - MILEAGE - IN STATE	300	300	300	300	300	0	0.00%	
508	TREE WARDEN - DUES	450	450	450	450	450	0	0.00%	
509	EXPENSES	11,324	11,324	11,324	11,324	11,324	0	0.00%	
510									
511	TOTAL TREE WARDEN	21,994	22,261	22,759	22,987	22,987	229	1.00%	
512									
513									
514	BURIAL AGENT								
515	BURIAL AGENT - OTHER - STIPEND	136	136	136	136	139	3	2.00%	Cola
516	PERSONNEL	136	136	136	136	139	3	2.00%	
517									
518	TOTAL BURIAL AGENT	136	136	136	136	139	3	2.00%	
519									
520									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
521	PARKING CLERK								
522	PARKING CLERK - OTHER - STIPEND	59	59	62	62	63	2	2.00%	Cola
523	PERSONNEL	59	59	62	62	63	2	2.00%	
524									
525	TOTAL PARKING CLERK	59	59	62	62	63	2	2.00%	
526									
527	* TOTAL PUBLIC SAFETY	3,072,905	3,088,144	3,196,713	3,376,930	3,391,993	195,280	6.10%	
528									
529	EDUCATION								
530	N.M.R.S.D. ASSESSMENT	9,573,154	10,054,620	10,550,000	10,951,023	10,951,023	401,023	3.80%	
531	N.M.R.S.D.DEBT	286,328	828,717	1,087,878	1,453,269	1,453,269	365,391	33.60%	
532	N.V.T.H.S. ASSESSMENT	984,645	1,059,134	921,300	921,300	921,300	0	0.00%	
533	N.V.T.H.S. DEBT	91,158	93,860	76,334	76,334	76,334	0	0.00%	
534	EXPENSES	10,935,285	12,036,331	12,635,512	13,401,926	13,401,926	766,414	6.10%	
535									
536	* TOTAL EDUCATION	10,935,285	12,036,331	12,635,512	13,401,926	13,401,926	766,414	6.10%	
537									
538	STREETS AND HIGHWAY								
539									
540	HIGHWAY - SALARY-HIGHWAY SUPT. (NU)	82,513	84,575	70,964	72,383	72,738	1,774	2.00%	Cola
541	HIGHWAY -WAGES-OPER STAFF (U)	275,180	250,449	278,248	285,347	292,481	14,233	5.10%	Colas and Upgrade 1 Operator to Foreman
542	HIGHWAY-OVERTIME	0	0	6,705	7,815	7,815	1,110	16.60%	
543	HIGHWAY -WAGES-TEMP HELP (NU)	0	9,920	0	0	0	0		
544	HIGHWAY - WAGES-SUPPORT STAFF	8,493		16,893	27,154	17,231	338	2.00%	Cola
545	HIGHWAY - OTHER STIPEND - LONGEVITY	5,400	5,600	5,100	5,100	5,100	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
546	HIGHWAY - STIPEND - CERTIFICATION	3,000	3,000	2,500	2,500	2,500	0	0.00%	
547	HIGHWAY - UNIFORM ALLOWANCE	6,900	6,900	6,000	7,000	7,000	1,000	16.70%	
548	PERSONNEL	381,486	360,444	386,410	407,299	404,865	18,455	4.80%	
549									
550									
551	HIGHWAY - ENERGY	13,680	13,680	13,680	15,000	15,000	1,320	9.60%	
552	HIGHWAY - WATER	200	200	200	200	200	0	0.00%	
553	HIGHWAY - REPAIR & MAINT BUILDING	1,000	1,000	1,000	1,000	1,000	0	0.00%	
554	HIGHWAY - REPAIR & MAINT EQUIPMENT	15,000	15,000	15,000	15,000	15,000	0	0.00%	
555	HIGHWAY - EQUIPMENT RENTAL	1,500	1,500	1,500	1,500	1,500	0	0.00%	
556	HIGHWAY - PROFESSIONAL SERVICES	1,500	1,500	1,500	3,500	3,500	2,000	133.30%	Vehicle Inspections, Fire Alarm, Backflow testing
557	HIGHWAY - COMMUNICATION	3,000	3,000	3,000	3,000	3,000	0	0.00%	
558	HIGHWAY - OTHER SERVICES	1,000	1,000	1,000	1,000	1,000	0	0.00%	
559	HIGHWAY - OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000	0	0.00%	
560	HIGHWAY - BUILDING SUPPLIES	2,000	2,000	2,000	2,000	2,000	0	0.00%	
561	HIGHWAY - VEHICULAR SUPPLIES	41,000	41,000	35,000	35,000	35,000	0	0.00%	
562	HIGHWAY - PUBLIC WORKS SUPPLIES	40,000	30,000	30,000	30,000	30,000	0	0.00%	
563	HIGHWAY - OTHER SUPPLIES	3,000	3,000	3,000	3,000	3,000	0	0.00%	
564	HIGHWAY - DUES & MEMBERSHIPS	300	300	300	300	300	0	0.00%	
565	HIGHWAY - NEW EQUIPMENT	2,000	2,000	2,000	2,000	2,000	0	0.00%	
566	HIGHWAY - REPLACE EQUIPMENT	1,500	1,500	1,500	1,500	1,500	0	0.00%	
567	HIGHWAY- LINE PAINTING					0	0		
568	EXPENSES	127,680	117,680	111,680	115,000	115,000	3,320	3.00%	
569									
570	TOTAL HIGHWAY	509,166	478,124	498,090	522,299	519,865	21,775	4.40%	
571									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
572									
573	SNOW AND ICE								
574	HWY - SNOW & ICE - WAGES-TEMP HELP	2,000	2,000	2,000	5,000	5,000	3,000	150.00%	
575	HIGHWAY-WINTER OPERATIONS STIPEND			6,000	6,000	6,000	0	0.00%	
576	HWY - SNOW & ICE - WAGES - OVERTIME	25,000	25,000	25,000	25,000	25,000	0	0.00%	
577	PERSONNEL	27,000	27,000	33,000	36,000	36,000	3,000	9.10%	
578							0		
579	HWY - SNOW & ICE - EQUIP. REP-MAINT	22,000	27,000	27,000	27,000	27,000	0	0.00%	
580	HWY - SNOW & ICE - EQUIPMENT RENTAL	25,000	35,000	35,000	35,000	35,000	0	0.00%	
581	HWY - SNOW & ICE - VEHICULAR SUPPLIES	29,000	39,000	39,000	39,000	39,000	0	0.00%	
582	HWY - SNOW & ICE - SALT	70,000	70,000	70,000	70,000	70,000	0	0.00%	
583	HWY - SNOW & ICE - SAND		0	0	0	0	0		
584	HWY - SNOW & ICE - REPLACE EQUIP	2,000	2,000	2,000	2,000	2,000	0	0.00%	
585	EXPENSES	148,000	173,000	173,000	173,000	173,000	0	0.00%	
586									
587	TOTAL SNOW AND ICE	175,000	200,000	206,000	209,000	209,000	3,000	1.50%	
588									
589									
590	STREET LIGHTS						0		
591	HIGHWAY - ENERGY - STREET LIGHTS	17,500	17,500	17,500	17,500	17,500	0	0.00%	
592	EXPENSES	17,500	17,500	17,500	17,500	17,500	0	0.00%	
593									
594	TOTAL STREET LIGHTS	17,500	17,500	17,500	17,500	17,500	0	0.00%	
595									
596	*TOTAL STREETS AND HIGHWAY	701,666	695,624	721,590	748,799	746,365	24,775	3.40%	
597									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
598	SOLID WASTE SERVICES								
599									
600	LANDFILL								
601	LANDFILL - ENERGY	2,500	2,500	2,500	3,000	3,000	500	20.00%	
602	LANDFILL - REPAIR & MAINT BUILDING	2,500	2,500	2,500	3,000	3,000	500	20.00%	
603	LANDFILL - PROFESSIONAL SERVICES	9,100	9,100	9,100	8,200	8,200	-900	-9.90%	
604	LANDFILL - COMMUNICATIONS	300	300	300	200	200	-100	-33.30%	
605	CURBSIDE PICKUP & TRANS.	636,290	654,884	654,884	687,000	687,000	32,116	4.90%	Contractual
606	NORTH CENT REG SOLID WASTE	5,198	0	0	0	0	0		
607	EXPENSES	655,888	669,284	669,284	701,400	701,400	32,116	4.80%	
608									
609	TOTAL LANDFILL	655,888	669,284	669,284	701,400	701,400	32,116	4.80%	
610									
611	TOTAL SOLID WASTE SERVICES	655,888	669,284	669,284	701,400	701,400	32,116	4.80%	
612									
613	HUMAN SERVICES								
614									
615	CEMETERY AND PARKS								
616	CEM/PARKS - SUPERINTENDENT (U)	52,206	54,560	56,940	61,000	61,000	4,060	7.10%	Subject to union negotiations.
617	CEM/PARKS - OPER FOREMAN (NU)	30,919	31,692	33,157	37,249	37,249	4,092	12.30%	
618	CEM/PARKS - SUPPORT STAFF (NU)	8,381	8,593	8,984	9,237	9,237	253	2.80%	
619	CEM/PARKS - WAGES - TEMP HELP (NU)	22,445	23,006	23,466	21,790	21,790	-1,676	-7.10%	
620	CEM/PARKS - STIPEND - LONGEVITY	600	600	800	800	800	0	0.00%	
621	CEM/PARKS - UNIFORM ALLOWANCE	40	600	600	600	600	0	0.00%	
622	PERSONNEL	114,591	119,051	123,947	130,676	130,676	6,729	5.40%	
623									
624	CEM/PARKS - ENERGY	3,525	3,525	3,525	3,525	3,525	0	0.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
625	CEM/PARKS - WATER	300	300	300	300	300	0	0.00%	
626	CEM/PARKS- REP. & MAINTAIN BUILDING	500	500	500	500	500	0	0.00%	
627	CEM/PARKS - REP. & MAINT EQUIPMENT	350	350	350	1,000	1,000	650	185.70%	
628	CEM/PARKS - EQUIPMENT RENTAL	1,300	1,300	1,300	1,300	1,300	0	0.00%	
629	CEM/PARKS - COMMUNICATION	300	300	300	300	300	0	0.00%	
630	CEM/PARKS - OFFICE SUPPLIES	46	46	46	46	46	0	0.00%	
631	CEM/PARKS - BUILDING MAINT SUPPLIES	100	100	100	100	100	0	0.00%	
632	CEM/PARKS - GROUNDKEEPING SUPPLIES	1,100	1,100	1,100	1,100	1,100	0	0.00%	
633	CEM/PARKS - VEHICULAR SUPPLIES	1,700	1,700	1,700	2,000	2,000	300	17.60%	
634	CEM & PARKS - NEW EQUIPMENT	500	500	500	500	500	0	0.00%	
635	CEMETERY IMPROVEMENT FUND	0	0	0	0	0	0		
636	EXPENSES	9,721	9,721	9,721	10,671	10,671	950	9.80%	
637									
638	TOTAL CEMETERY AND PARKS	124,312	128,772	133,668	141,347	141,347	7,679	5.70%	
639									
640	HOUSING AUTHORITY								NEW BUDGET REQUEST
641	THA - WAGES-SUPPORT STAFF (U)				4,620	4,620	4,620		5 hrs./week of admin time
642	PERSONNEL				4,620	4,620	4,620		
643									
644	THA - PROF SERVICES				35,000	0	0		
645	THA- TRAINING				1,000	1,000	1,000		
646	THA - OFFICE AND GENERAL SUPPLIES				1,400	1,400	1,400		
647	THA- TRAVEL/MILEAGE IN-STATE				200	200	200		
648	EXPENSES	0	0	0	37,600	2,600	2,600		
649									
650	TOTAL HOUSING AUTHORITY	0	0	0	42,220	7,220	7,220		

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
651									
652	BOARD OF HEALTH								
653	BOH - WAGES-SUPPORT STAFF (U)	36,488	38,148	39,913	40,711	40,711	798	2.00%	Cola
654	BOH - OTHER - STIPEND - LONGEVITY	300	300	300	800	800	500	166.70%	
655	PERSONNEL	36,788	38,448	40,213	41,511	41,511	1,298	3.20%	
656									
657	BOH - PROF SERVICES	800	300	300	300	300	0		
658	BOH - COMMUNICATION	70	300	300	75	75	-225	-75.00%	
659	BOH - OFFICE SUPPLIES	275	350	350	350	350	0	0.00%	
660	BOH - TRAVEL/MILEAGE IN-STATE	305	300	300	575	575	275	91.70%	
661	BOH - DUES & MEMBERSHIPS	250	450	450	400	400	-50	-11.10%	
662	EXPENSES	1,700	1,700	1,700	1,700	1,700	0	0.00%	
663									
664	TOTAL BOARD OF HEALTH	38,488	40,148	41,913	43,211	43,211	1,298	3.10%	
665									
666									
667	NASHOBA ASSOCIATED BOH								
668	NASHOBA ASSOC BOH - NURSING CONT.	9,051	9,979	10,477	11,002	11,002	525	5.00%	
669	NASHOBA ASSOC BOH - ASSESSMENT	20,219	21,866	22,960	24,108	24,108	1,148	5.00%	
670	EXPENSES	29,270	31,845	33,437	35,110	35,110	1,673	5.00%	
671									
672	TOTAL NASHOBA ASSOCIATED BOH	29,270	31,845	33,437	35,110	35,110	1,673	5.00%	
673									
674									
675	LANDFILL ENGINEERING								
676	LANDFILL ENGINEERING - PROF SERVICES	20,400	20,400	17,500	16,500	16,500	-1,000	-5.70%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
677	EXPENSES	20,400	20,400	17,500	16,500	16,500	-1,000	-5.70%	
678									
679	TOTAL LANDFILL ENGINEERING	20,400	20,400	17,500	16,500	16,500	-1,000	-5.70%	
680									
681									
682	COUNCIL ON AGING								
683	COA DIRECTOR (U)	39,177	46,669	48,734	49,709	49,709	975	2.00%	Cola
684	COA OPER STAFF	42,706	50,698	55,002	61,576	62,808	7,806	14.20%	Cola. Increased Hours
685	PERSONNEL	81,882	97,367	103,736	111,285	112,516	8,781	8.50%	
686									
687	COA - REPAIR & MAINT EQUIPMENT	695	695	695	695	695	0	0.00%	
688	COA - EQUIPMENT PURCHASE				9,500	0	0		Warrant Article
689	COA - PROFESSIONAL SERVICES	1,600	3,000	3,000	3,000	3,000	0	0.00%	
690	COA - COMMUNICATIONS	1,300	1,600	1,600	1,600	1,600	0	0.00%	
691	COA - OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000	0	0.00%	
692	COA - OTHER SUPPLIES	1,525	1,525	1,525	1,525	1,525	0	0.00%	
693	COA - DUES & MEMBERSHIPS	500	500	500	500	500	0	0.00%	
694	EXPENSES	6,620	8,320	8,320	17,820	8,320	0	0.00%	
695									
696	TOTAL COUNCIL ON AGING	88,502	105,687	112,056	129,105	120,836	8,781	7.80%	
697									
698									
699	VETERANS SERVICES								
700	VETERANS AGENT - OTHER -STIPEND (NU)	5,395	5,530	5,782	5,898	5,898	116	2.00%	Cola
701	PERSONNEL	5,395	5,530	5,782	5,898	5,898	116	2.00%	
702									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
703	VETERANS AGENT - OFFICE SUPPLIES	100	100	100	100	100	0	0.00%	
704	VET BENEFITS - OTHER SERVICES	100,000	100,000	50,000	75,000	75,000	25,000	50.00%	
705	EXPENSES	100,100	100,100	50,100	75,100	75,100	25,000	49.90%	
706									
707	TOTAL VETERANS SERVICES	105,495	105,630	55,882	80,998	80,998	25,116	44.90%	
708									
709	* TOTAL HUMAN SERVICES	406,467	432,482	394,456	488,491	445,222	50,767	12.90%	
710									
711	CULTURE AND RECREATION								
712									
713	LIBRARY								
714	LIBRARY DIRECTOR (NU)	55,478	56,865	63,642	72,910	72,910	9,268	14.60%	New Salary Per Vote of the Trustees
715	LIBRARY TECHS (NU)	152,900	171,798	188,907	200,176	205,180	16,273	8.60%	Colas and Increased Hours
716	OTHER - STIPEND - LONGEVITY	2,100	2,400	2,400	2,400	2,400	0	0.00%	
717	PERSONNEL	210,478	231,062	254,949	275,486	280,490	25,541	10.00%	
718									
719									
720	LIBRARY - REPAIR & MAINTAIN - EQUIP	500	500	2,500	2,500	2,500	0	0.00%	
721	LIBRARY - COMMUNICATION	1,050	2,500	1,000	1,000	1,000	0	0.00%	
722	LIBRARY - OTHER PURCHASED SERVICES	18,075	19,845	21,048	21,188	21,188	140	0.70%	
723	LIBRARY - OFFICE SUPPLIES	2,000	2,000	2,000	3,000	3,000	1,000	50.00%	
724	LIBRARY - CUSTODIAL SUPPLIES	100	100	100	100	100	0	0.00%	
725	LIBRARY - OTHER SUPP.-BOOKS DVD CD	36,931	40,814	44,268	48,755	48,755	4,487	10.10%	
726	LIBRARY - DUES & MEMBERSHIPS	1,752	500	500	500	500	0	0.00%	
727	LIBRARY - OTHER CHARGES-MILEAGE		0	0	100	100	100		
728	EXPENSES	60,408	66,259	71,416	77,143	77,143	5,727	8.00%	

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
729									
730	TOTAL LIBRARY	270,886	297,321	326,365	352,629	357,633	31,268	9.60%	
731									
732									
733	RECREATION								
734	RECREATION DEPT HEAD (U)	20,910	37,297	38,994	39,774	39,774	780	2.00%	Cola. Position funded via dep. receipts in budget.
735	RECREATION SUPPORT STAFF	0	0	0	0	0	0		Part-time staff funded via dept. receipts off budget
736	RECREATION CLOTHING			600	600	600	0	0.00%	
737	RECREATION LONGEVITY			500	500	500	0	0.00%	
738	PERSONNEL	20,910	37,297	40,094	40,874	40,874	780	1.90%	
739									
740	REC.- MISC. SUPPLIES AND SERVICES			2,500	2,500	2,500	0	0.00%	
741	EXPENSES			2,500	2,500	2,500	0	0.00%	
742									
743									
744	TOTAL RECREATION	20,910	37,297	42,594	43,374	43,374	780	1.80%	
745							0		
746							0		
747	MEMORIAL DAY AND BAND CONCERTS						0		
748	MEM. DAY - PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500	1,500	0	0.00%	
749	MEMORIAL DAY - BAND SERVICES	2,225	2,225	2,825	2,825	2,825	0	0.00%	
750	MEMORIAL DAY - OTHER SUPPLIES	833	833	833	833	833	0	0.00%	
751	BAND CONCERTS - BAND SERVICES	8,500	9,000	12,400	12,400	12,400	0	0.00%	
752	BAND CONCERTS - OTHER SUPPLIES	300	300	300	300	300	0	0.00%	
753	EXPENSES	13,358	13,858	17,858	17,858	17,858	0	0.00%	
754							0		

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
755	TOTAL MEM. DAY AND BAND CONCERTS	13,358	13,858	17,858	17,858	17,858	0	0.00%	
756									
757	AMERICAN FLAG COMMITTEE								
758	FLAG COMMITTEE EXPENSES								
759	EXPENSES	0	0	0	7,500	7,500	7,500		New Budget
760									
761	TOTAL AMERICAN FLAG COMMITTEE	0	0	0	7,500	7,500	7,500		
762									
763	* TOTAL CULTURE AND RECREATION	305,154	348,476	386,817	421,361	426,365	39,548	10.20%	
764									
765	DEBT SERVICE								
766									
767	PRINCIPAL AND INTEREST								
768	LONG TERM DEBT- PRINCIPAL EXEMPT								
769	EXPENSES	322,269	310,732	162,010	197,538	197,538	35,528	21.90%	
770									
771	LONG TERM DEBT- PRIN. NON EXEMPT								
772	EXPENSES	67,100	61,000	155,000	165,000	165,000	10,000	6.50%	
773									
774	LONG TERM DEBT- INTEREST EXEMPT								
775	EXPENSES	60,128	47,726	30,537	20,600	20,600	-9,937	-32.50%	
776									
777	LONG TERM DEBT- INT. NON EXEMPT								
778	EXPENSES	3,212	990	112,851	90,300	90,300	-22,551	-20.00%	
779									
780	INTEREST ON SHORT TERM LOANS								

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
781	EXPENSES	20,000	10,000	10,000	10,000	10,000	0	0.00%	
782									
783	TOTAL PRINCIPAL AND INTEREST	472,708	430,448	470,398	483,438	483,438	13,040	2.80%	
784									
785	* TOTAL DEBT SERVICE	472,708	430,448	470,398	483,438	483,438	13,040	2.80%	Debt detail less water and education debt
786									
787	INSURANCES								
788									
789	COUNTY RETIREMENT ASSESSMENT								
790	COUNTY RETIREMENT SYSTEM	690,007	764,434	812,598	862,166	862,166	49,568	6.10%	
791	EXPENSES	690,007	764,434	812,598	862,166	862,166	49,568	6.10%	
792									
793	TOTAL COUNTY RETIRE ASSESSMENT	690,007	764,434	812,598	862,166	862,166	49,568	6.10%	Actual Retirement Assessment Due
794									
795									
796	UNEMPLOYMENT								
797	UNEMPLOYMENT COMPENSATION	15,000	25,000	15,000	15,000	15,000	0	0.00%	
798	EXPENSES	15,000	25,000	15,000	15,000	15,000	0	0.00%	
799									
800	TOTAL UNEMPLOYMENT	15,000	25,000	15,000	15,000	15,000	0	0.00%	
801									
802									
803	HEALTH INSURANCE								
804	HEALTH INSURANCE TOWN SHARE	1,123,463	933,540	831,501	803,000	803,000	-28,501	-3.40%	
805	EXPENSES	1,123,463	933,540	831,501	803,000	803,000	-28,501	-3.40%	
806									

	ACCOUNT NAME	FY17	FY18	FY19	FY20 REQUESTED	FY20 RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
807	TOTAL HEALTH INSURANCE	1,123,463	933,540	831,501	803,000	803,000	-28,501	-3.40%	Actual of \$743,000 plus \$60,000- 3 new FF/MEDICS
808									
809									
810	LIFE INSURANCE								
811	LIFE INSURANCE TOWN SHARE	450	450	450	450	450	0	0.00%	
812	EXPENSES	450	450	450	450	450	0	0.00%	
813									
814	TOTAL LIFE INSURANCE	450	450	450	450	450	0	0.00%	
815									
816									
817	MEDICARE								
818	MEDICARE TOWN SHARE	52,000	52,000	55,000	56,375	56,375	1,375	2.50%	
819	EXPENSES	52,000	52,000	55,000	56,375	56,375	1,375	2.50%	
820									
821	TOTAL MEDICARE	52,000	52,000	55,000	56,375	56,375	1,375	2.50%	
822									
823									
824	GENERAL INSURANCES								
825	GENERAL PROP LIABILITY & VEHICLE INS.	227,000	237,215	248,647	254,863	254,863	6,216	2.50%	
826	EXPENSES	227,000	237,215	248,647	254,863	254,863	6,216	2.50%	
827									
828	TOTAL GENERAL INSURANCES	227,000	237,215	248,647	254,863	254,863	6,216	2.50%	Projected 2.5% increase. Bill pending.
829									
830	*TOTAL INSURANCES	2,107,920	2,012,639	1,963,196	1,991,855	1,991,855	28,659	1.50%	
831									
832	*GRAND TOTAL	19,930,799	21,339,648	22,007,898	23,297,208	23,270,992	1,250,593	5.70%	2.3% Increase Net of Education Increases

ARTICLE 6

To see if the Town will vote to fix the salaries and compensation of all elected Officers of the Town as provided by Massachusetts General Laws Chapter 41, Section 108, as amended, and as appropriated in this warrant, or take any other action in relation thereto.

SUBMITTED BY: Board of Selectmen

DESCRIPTION: This article is legally required to set the Town Clerk's budgeted salary.

**FY20 WATER ENTERPRISE DEPARTMENT BUDGET
(MAJORITY VOTE)**

ARTICLE 7

To see if the Town will vote to appropriate the sum of \$1,087,583 from Water Enterprise Fund revenues to operate the Water Department for Fiscal Year 2020, and in order to fund the cost of inter-municipal expenses that \$280,935.20 of this sum be appropriated in the general fund; or take any other action in relation thereto.

SUBMITTED BY: Board of Water Commissioners

DESCRIPTION: This is the article to fund annual operating budget for the Water Department, which is detailed below, including overhead for inter-municipal expenses carried in the General Fund budget.

SELECTMEN:

FINANCE COMMITTEE:

WATER ENTERPRISE BUDGET	FY18	FY19	FY20 REQUESTED	\$ VARIANCE	% VARIANCE	NOTES
SALARY - SUPERINTENDENT (U)	\$ 82,203.00	\$ 84,502.00	\$ 89,129.00	\$ 4,627.00	-3%	Not Unless Approved in Union Contract
WAGES-OPER STAFF (U)	\$ 156,276.00	\$ 159,402.00	\$ 175,227.00	\$ 15,825.00	12%	Not Unless Approved in Union Contract
WAGES-SUPPORT STAFF (U)	\$ 58,150.00	\$ 61,912.00	\$ 63,821.00	\$ 1,909.00	10%	Not Unless Approved in Union Contract
ADDITIONAL GROSS - OVERTIME	\$ 13,200.00	\$ 13,200.00	\$ 14,240.00	\$ 1,040.00	8%	
ADDITIONAL GROSS - REG & SPEC ON-CALL	\$ 9,600.00	\$ 14,400.00	\$ 19,770.00	\$ 5,370.00	106%	
STIPEND - LONGEVITY	\$ 4,100.00	\$ 4,100.00	\$ 2,700.00	\$ (1,400.00)	-34%	
STIPENDS - BOARD OF COMM	\$ 3.00	\$ 3.00	\$ 3.00	\$ -	0%	
STIPENDS, LICENSES, CERTIFICATIONS	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 500.00	50%	
WATER-OTHER-SNOW STORM STIPEND	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%	
AUTO ALLOWANCE	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%	Per Union Contract
RETIREMENT BENEFIT	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%	Unallowable Expense
CLOTHING ALLOWANCE	\$ 2,000.00	\$ 600.00	\$ 600.00	\$ -	-70%	
PERSONNEL	\$ 338,532.00	\$ 351,119.00	\$ 378,990.00	\$ 27,871.00	11%	
ENERGY	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	0%	
REPAIR & MAINT BUILDING	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
REPAIR & MAINT EQUIPMENT	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
REPAIR & MAINTAIN - SCADA SYSTEM	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%	
RENTALS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
PROFESSIONAL SERVICES	\$ 20,000.00	\$ 30,000.00	\$ 60,000.00	\$ 30,000.00	50%	

PROF SVS - BACKFLOW SURVEY TESTING	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%	
PROFESSIONAL LEGAL SERVICES	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -		Unallowable Expense
COMMUNICATION	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ -	0%	
OTHER SERVICES	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ -	0%	
OFFICE SUPPLIES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
BUILDING SUPPLIES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%	
EQUIPMENT MAINT SUPPLIES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%	
GROUNDKEEPING SUPPLIES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%	
VEHICULAR SUPPLIES	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%	
PUBLIC WORKS SUPPLIES	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -	0%	
PUBLIC WORKS SUPPLIES - CHEMICALS	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ -	0%	
OTHER SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
CLOTHING ALLOWANCE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
TRAVEL/MILEAGE-IN STATE	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ -	0%	
OUT OF STATE TRAVEL	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	0%	
DUES & MEMBERSHIPS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
OTHER CHARGES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%	
ASSESSMENT D.E.P.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
NEW EQUIPMENT	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%	
LT DEBT - MWPAT - EAST SIDE PHASE I	\$ 35,751.00	\$ 36,473.00	\$ 37,210.00	\$ 737.00	\$	4%	
LT DEBT - MWPAT EAST SIDE PHASE II	\$	\$	\$	\$	\$	2%	

	50,929.26	51,958.01	53,008.00	1,049.99	
LT INTEREST - MWPAT - EAST SIDE PHASE I	\$ 6,622.93	\$ 5,900.69	\$ 5,163.86	\$ (736.83)	-20%
LT INT - MWPAT - EAST SIDE PHASE II	\$ 10,654.19	\$ 9,625.32	\$ 8,575.67	\$ (1,049.65)	-31%
MAIN REPLACE SHORT TERM FUNDING		\$ 22,500.00	\$ 23,300.00	\$ 800.00	100%
EXPENSES	\$ 362,357.38	\$ 396,857.02	\$ 427,657.53	\$ 30,800.51	12%
TOTAL WATER ENTERPRISE BUDGET	\$ 700,889.38	\$ 747,976.02	\$ 806,647.53	\$ 58,671.51	11.3%

CAPITAL FINANCIAL ARTICLES
(MAJORITY or TWO-THIRDS VOTE)

ARTICLE 9

To see if the Town will vote to raise and appropriate, borrow or transfer from available funds in the treasury the sum or sums of \$690,000.00 for the purpose of funding the FY20 Capital Plan as voted by the Capital Planning Committee as detailed below; or take any other action in relation thereto.

DEPARTMENT	PROJECT/EQUIPMENT TITLE	COST FY20	DESCRIPTION OF ANTICIPATED FUNDING
Recreation	Recreation Building Roof Replacement (274 Main)	50,000	Capital Stabilization Fund
Highway	Roadway Paving/Maintenance	250,000	Free Cash
Highway	Roadway Paving/Maintenance	50,000	Excise Tax Revenue
Police	Year 2- Marked Cruisers Vehicle Lease (\$)	60,000	Operating Budget (Tax Levy)
Police	HVAC Upgrade/Replacement	25,000	Capital Stabilization Fund
Police	Replace Lobby Door/Key Control Upgrade	30,000	Capital Stabilization Fund
Fire-Police	Joint Fire/Police Radio Upgrade/Replacement	175,000	Capital Stabilization Fund
Water Department	1 Ton Dump Truck w/plow	50,000	Water Dept. Retained Earnings
Total, All Departments		690,000	

SUBMITTED BY: Capital Planning Committee

DESCRIPTION: This is the annual article submitted by the Capital Planning Committee. It lists all of the capital projects or items being proposed for FY20 and further lists the funding source for each project or item. The complete five year rolling capital plan can be found on page 132 of this book.

SELECTMEN:

FINANCE COMMITTEE:

PAVEMENT MANAGEMENT PLAN ARTICLES
(MAJORITY AND/OR TWO-THIRDS VOTE)

ARTICLE 10

To see if the Town will vote to enact a General Bylaw entitled "Pavement Management Plan" as follows, or take any other action in relation thereto.

Pavement Management Plan

SECTION 1: There shall be in the Town of Townsend a Pavement Management Plan (PMP) that shall be as follows:

SECTION 2: Each fiscal year the Board of Selectmen, the Finance Committee and the Town Administrator shall submit to Town Meeting a proposal to fund the annual PMP.

SECTION 3: Beginning in fiscal year 2020, the funding shall include:

- All pavement funding received from the Commonwealth under Chapter 90, or any successor program,
- \$250,000 from free cash, and
- \$ 50,000 from Excise Tax revenue

SECTION 4: In each fiscal year thereafter, the funding shall include:

- All pavement funding received from the Commonwealth under Chapter 90, or any successor program,
- \$250,000 from free cash, and
- The prior year's amount of funding from Excise Tax revenue increased by \$50,000 each year until such time as the total from Excise Tax revenue equals \$250,000 per year.

SECTION 5: All funding in the PMP shall be utilized for the purpose of maintaining and repairing the town's roadway infrastructure.

SECTION 6: Except in the case of emergency requirements, as determined by the Highway Superintendent, the priority listing of road projects shall be detailed in a Capital Pavement Management Plan (CPMP) developed by an independent Pavement Management consultant with said plan to be updated every five (5) years.

SECTION 7: PMP funds may be carried from one year to the next.

SUBMITTED BY: Board of Selectmen

DESCRIPTION: To establish a Bylaw requiring the submittal of a dedicated yearly funding source to allow for the proper maintenance and repair of our roadway infrastructure.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 11

To see if the Town will vote to appropriate from available funds in the Treasury, specifically from Local Receipts-Automobile Excise Tax Funds, the sum of **\$50,000.00**, to further supplement the Town's FY20 allocation of Ch. 90 paving funds from the Commonwealth in the amount of **\$415,176.00** and the sum of **\$250,000.00** as previously voted as a part of the FY20 Capital Plan, all to fund the Town's FY20 Pavement Management Plan (PMP), or take any action in relation thereto.

SUBMITTED BY: Board of Selectmen

DESCRIPTION: To begin to fund the proper maintenance and repair of our roadway infrastructure.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 12

To see if the Town will vote to borrow the sum of \$5,000,000.00 to fund a Town-wide Pavement Management Plan (PMP) and for the payment of all other costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow said amount under and pursuant to Chapter 44, Section 7(3) of the General Law, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, given that no amounts shall be borrowed or expended hereunder unless and until the Town shall have voted to exclude the amounts required to repay any borrowing hereunder from the limitations on total property taxes imposed by Chapter 59, Section 21C of the General Laws (Debt Exclusion).

SUBMITTED BY: Board of Selectmen

DESCRIPTION: To fund a three-year Capital Pavement Management Plan (CPMP) to address a significant backlog of required public roadway repairs and reconstruction as is further detailed if the report entitled "Pavement Management Summary" drafted by the Town's paving consultant, the Beta Group. The report is available for review on the Town Website, in the Selectmen's Office and at the Library.

\$	14.78	Projected Quarterly Increase on a Home Assessed at \$100,000
\$	22.17	Projected Quarterly Increase on a Home Assessed at \$150,000
\$	29.56	Projected Quarterly Increase on a Home Assessed at \$200,000
\$	36.95	Projected Quarterly Increase on a Home Assessed at \$250,000

SELECTMEN:

FINANCE COMMITTEE:

GENERAL FINANCIAL ARTICLES

MAJORITY OR TWO-THIRDS VOTE

ARTICLE 13

To see if the Town will vote to raise and appropriate, borrow or transfer from available funds in the treasury the sum or sums of \$200,000.00 for the purpose of funding the redesign, reconstruction and all other associated costs related to the Greenville Road Bridge (at Walker Brook) replacement; or take any other action in relation thereto.

SUBMITTED BY: Highway Superintendent

DESCRIPTION: This article would fund the badly needed replacement of the Greenville Road Bridge. This is a town owned bridge and is our responsibility to cover the cost of replacement. We have been successful in receiving a grant in the amount of \$500,000.00 toward the total project cost of \$700,000 leaving this balance of \$200,000.00 to cover. If we do not fund this now we risk losing the grant funds. The financial impact of a yes vote would be approximately \$22,000 per year for 10 years beginning with next year's budget.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 14

To see if the Town will vote to transfer from Water Enterprise Funds the sum of \$100,000.00 to pay down a Bond Anticipation Note (BAN) for the Main Street Water main Replacement project, or take any other action in relation thereto.

SUBMITTED BY: Water Commissioners

DESCRIPTION: This will allow the Water Department to pay down a temporary loan taken out in anticipation of the final long-term loan being put in place for the Main Street Water main Replacement project.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 15

To see if the Town will vote to transfer from Cemetery receipts available funds in the treasury the sum or sums of \$9,500.00 for the purpose of purchasing cemetery equipment; or take any other action in relation thereto.

SUBMITTED BY: Cemetery Commission

DESCRIPTION: This is an article submitted by the Cemetery Commission. The department is looking to purchase a mower for \$8,500.00 and a wood/brush chipper for \$1,000.00.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 16

To see if the Town will vote to authorize the Board of Assessors to negotiate and enter into a Payment in Lieu of Taxes (PILOT) Agreement between Locke Brook Solar, LLC, a Delaware limited liability company, or its assign, and the Town of Townsend for Personal Property tax purposes related to a 1.4MW ground mounted solar array to be located at 22 West Meadow Road, Townsend, MA, or take any other action in relation thereto.

SUBMITTED BY: Board of Assessors

DESCRIPTION: This would authorize the Assessors to negotiate and execute an agreement to receive a long-term and predictable revenue stream from the owner of the ground mounted solar array.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 17

To see if the Town will vote to raise and appropriate, borrow or transfer from available funds in the treasury the sum of **\$35,000.00** for the purpose of funding a feasibility study to create affordable housing on Dudley Road; or take any other action in relation thereto.

SUBMITTED BY: Townsend Housing Authority

DESCRIPTION: This would allow the Housing Authority to engage a consultant to conduct a study to determine the feasibility of utilizing a parcel of land on Dudley Road, adjacent to Atwood Acres and Townsend Woods, for the purpose of creating additional affordable housing in Townsend.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 18

To see if the Town will vote to raise and appropriate, borrow or transfer from available funds in the treasury the sum of **\$5,000.00** to defray the charges and expenses for the planning and execution of the Town's 300th Anniversary Celebration to be held in the year 2032, or take any other action in relation thereto.

SUBMITTED BY: Karen Clement-300TH Anniversary Committee

DESCRIPTION: This is an article to begin funding the Town's 300th Anniversary Celebration.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 19

To see if the Town will vote to transfer from Overlay Surplus funds in the treasury the sum of **\$20,000.00** for the purpose of funding the Assessors' Periodic Inspections and Property Data Verification Program as mandated by the Massachusetts Department of Revenue, Bureau of Local Assessments, or take any other action in relation thereto.

SUBMITTED BY: Board of Assessors

DESCRIPTION: This is mandated by the Massachusetts Department of Revenue.

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 20

To see if the Town will vote to transfer from available funds in the treasury the sum of \$3,600.00 for the purpose of providing emergency management related equipment for Townsend Emergency Management Agency (TEMA), or take any other action in relation thereto.

SUBMITTED BY: TEMA

DESCRIPTION: This is to provide computer equipment and other associated communication supplies to better equip TEMA in the case of emergency deployment.

SELECTMEN:

FINANCE COMMITTEE:

**STABILIZATION ARTICLES
(MAJORITY VOTE)**

ARTICLE 21

To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury, the sum of _____ for the purpose of supplementing the stabilization fund, as allowed under MGL Chapter 40, Section 5B; or take any other action in relation thereto.

SUBMITTED BY: Board of Selectmen

DESCRIPTION: This is an article to allow the town to place funding into the stabilization, or town savings, fund.

SELECTMEN:

FINANCE COMMITTEE:

**GENERAL BUSINESS, GENERAL BYLAWS AND ADOPTIONS
(MAJORITY VOTE)**

ARTICLE 22

To see if the Town will vote to delete current General Bylaw:

§ 90-1 **Adoption of noncontractual personnel policies and procedures.**

Any noncontractual personnel policy and/or procedure of the Town as affirmatively voted and signed off by the majority of elected boards and commissions shall be applicable to all noncontractual Town employees.

and replace it with the following:

§ 90-1 Adoption and application of personnel policies and procedures.

Personnel policies and/or procedures of the Town, as may be adopted by the Board of Selectmen from time to time, shall be applicable to all Town employees, except where a particular topic is specifically referenced in a union or personal services contract, in which case the union or personal services contract term(s) shall prevail, or take any other action in relation thereto

SUBMITTED BY: Board of Selectmen

DESCRIPTION: To update the bylaw to facilitate better coordination of the policies and our union and personal service contracted employees...

SELECTMEN:

FINANCE COMMITTEE:

ARTICLE 23

To see if the Town will vote to repeal Chapter 102, Recycling, in its entirety, or take any other action relative thereto.

SUBMITTED BY: Board of Health

DESCRIPTION: As the Board of Health is authorized to create Rules & Regulations per Massachusetts General Laws, Chapter 111, a General Bylaw is unnecessary. Thus, the amendment is proposed to avoid confusion where there may exist a conflict between the bylaw and regulations promulgated by the Board of Health. Further, this allows the Town to retain flexibility in modifying the Regulations through a Public Hearing process. This amendment repeals General Bylaw Chapter 102 Recycling.

SELECTMEN:

FINANCE COMMITTEE:

**ZONING BYLAWS AND ADOPTION ARTICLES
(TWO-THIRDS VOTE)**

ARTICLE 24

To see if the Town will vote to amend § 145 of the Town's Zoning Bylaw as follows:

Add to:

§ 145-5 Word Usage and Definitions

- (a) Accessory Apartment: A distinct portion of a single-family dwelling or a unit in an accessory structure on a single-family lot, having its own kitchen, sleeping, and bathroom facilities, and subordinate in size to the principal part of the dwelling or structure.
- (b) Affordable Accessory Apartment: An Accessory Apartment that is affordable to low- and moderate-income households as defined by the Massachusetts Department of Housing and Community Development (DHCD) and that meets DHCD requirements for accessory apartments under the Local Initiative Program (LIP) and for inclusion in Townsend's Subsidized Housing Inventory (SHI).
- (c) Floor Area: The sum of the finished area of above grade floors or portions of floors in a single family residence, excluding finished areas with ceiling heights less than seven (7) feet and unfinished areas of attached or detached garages with access (doors, driveways) for motor vehicles. As used in these bylaws, the term "finished area" shall mean the heated enclosed area within a single family residence that is suitable for year-round use, embodying walls, floors, and ceilings that are similar to the rest of the area within the single family residence.
- (d) Pre-existing outbuilding: A building detached from a single family residence, e.g. garage, barn, that has been in existence for at least ten years [at the time of permit application] as evidenced by a deed from the MA Registry of Deeds or a building permit issued by the Town of Townsend showing that the building was completed ten years prior.

§ 145-36 Accessory apartments in residential district. [Added 1-17-1989 STM by Art. 38]

- A. Purpose. Recognizing the need to provide alternative affordable housing for family members and affordable housing for the town, the following regulations are established for accessory apartments in a residential district. It is expressly understood that this section does not provide for "two-family" or "duplex" type housing. **(Added 12-4-1990 STM by Art. 9)**
- B. An owner or owners of a single-family dwelling or of a single-family dwelling with a pre-existing out-building on the same lot in an RA or RB District may apply to the Board of Appeals for a special permit for the construction and occupancy of an accessory dwelling unit, hereinafter "accessory apartment" in such single-family dwelling or pre-existing out building. In no case shall there be more than one accessory apartment in any single-family dwelling established on a lot.
- C. In accordance with the provisions of Article XI of this bylaw, and after due consideration of the report and recommendation of the Board of Health (see Subsection D), the Board of Appeals may grant a special permit as follows: **[Amended 12-4-1990 STM by Arts. 10 and 11; 4-27-1991 STM by Art. 7]**

1. Procedures

- (a) The applicant shall obtain and submit to the Board of Appeals a written report of the Board of Health, certifying that the conditions of 145-36.D have been met.
- (b) The Board of Appeals shall hold a public hearing on the application, in accordance with the procedures specified in MGL Chapter 40A and 145-65.

(c) The Board of Appeals shall give due consideration to the mandatory referral report of the Planning Board and where its decision differs from the recommendation of the Planning Board, shall state the reasons therefor in writing.

2. Requirements for an Accessory Apartment

(a) i) The accessory apartment in a single-family dwelling is accessory to the principal residence. The floor area of the apartment shall be the lesser of: (1) 800 square feet or (2) 35% of the floor area of the principal residence and the apartment combine d. The residence shall retain the appearance of a single-family structure. ~~not exceed 35% of the floor area of the principal residence and the apartment combined, and~~ ; It shall be further required that the owner of the property shall occupy either the apartment or the principal residence as his/her primary residence ~~either the apartment or the principal residence is occupied by the owner of the lot on which the apartment is to be located, except for bona fide temporary absences.~~

ii) ~~The accessory apartment in a pre-existing outbuilding shall not exceed 800 square feet, shall not cause the external appearance of the structure in which the accessory apartment is located to be significantly altered from the appearance of the existing structure and shall not increase the footprint of the structure in which the accessory apartment is located. It shall be further required that the owner of the property shall occupy either the apartment or the principal residence as his/her primary residence, except for bona fide temporary absences.~~

(b) Adequate provision has been made for the disposal of sewage, waste and drainage of such accessory apartment in accordance with the requirements of the Board of Health.

(c) Adequate provision has been made for ingress and egress to the outside from such accessory apartment.

(d) The construction and occupancy of the accessory apartment will not be detrimental to the neighborhood in which the lot is located.

(e) The lot on which the accessory apartment and principal residence are located contains at least three quarters of an acre ~~one acre~~.

(f) Adequate provisions have been made for off-street parking of motor vehicles in such a fashion as is consistent with the character of a single-family residence.

(g) There is no other apartment on the lot on which the accessory apartment is to be located.

(h) Any accessory apartment intended for occupancy by a person with a disability shall be subject to the provisions of M.G.L. C. 40A, § 3.

D: In order to ensure compliance with Subsection C.1(a) ~~Subsection B(2)~~ above, the applicant shall obtain and submit to the Board of Appeals prior to the hearing a written report of the Board of Health certifying that the conditions of Subsection C.2(b) ~~Subsection B(2)~~ have been met. ~~The Board of Health may supplement its report within five days after the hearing.~~

E. Affordable Accessory Apartment Program

The intent of this section of the bylaw is to document the availability of low to moderately priced housing that qualifies for inclusion on the Town's Subsidized Housing Inventory, thus allowing for access to a variety of housing to meet the needs of low- and moderate-income families, town employees, the young and the elderly.

The Affordable Accessory Apartment Program is a public/private partnership to maintain local control over housing development and to increase the town's supply of low- and moderate-income housing.

The Board of Appeals may approve a Special Permit for an Affordable Accessory Apartment, according to the same procedures as in Subsection C(1), above. An Affordable Accessory Apartment shall meet the requirements set forth in Subsection C(2) above, with the following conditions:

- (a) The Affordable Accessory Apartment shall be approved by the Local Initiative Program (LIP) and comply with LIP requirements, including but not limited to those contained within the Comprehensive Permit Guidelines; M.G.L. Chapter 40B Comprehensive Permit Projects - Subsidized Housing Inventory, in effect on the date of application for a Special Permit and as may be amended from time to time thereafter.
- (b) Before the Affordable Accessory Apartment may be occupied, the owner(s) of the property shall execute a Regulatory Agreement and Declaration of Restrictive Covenants for Affordable Accessory Apartment Rental ("Regulatory Agreement"), enforceable by DHCD and the Town, or other form of affordable housing restriction as may then be in effect under the Local Initiative Program. The Regulatory Agreement shall be recorded with the Middlesex South Registry of Deeds:
 - (1) The Agreement shall terminate upon sale of the property, which, for purposes of this subsection, shall not include:
 - (i) A mortgage deed to secure repayment of a loan; or
 - (ii) An inter-spousal transfer for nominal consideration where the transferor retains at least a fifty-percent ownership interest in the property; or
 - (iii) A transfer to a trust for minimal consideration where the owner holds at least a fifty-percent beneficial interest in the property.
 - (2) An owner may voluntarily terminate the Regulatory Agreement prior to its expiration with 60 days' notice, in accordance with the restrictions in such agreement. The owner shall notify the Town and DHCD and record a notice of cancellation of the Special Permit at the Registry of Deeds. The termination of the Regulatory Agreement shall not take effect until the expiration of the current lease between the owner and the tenant occupying the Affordable Accessory Apartment.
- (c) The Regulatory Agreement shall have a minimum term of 15 years;

- (d) Upon termination of the Agreement, additional restrictions shall apply regarding repayment to the Town of any funds received from the Town pursuant to a grant or loan agreement.
- (e) An Affordable Accessory Apartment may not be rented to an owner's family member (currently defined in DHCD regulations and guidelines as a parent, grandparent, son, daughter, uncle, aunt, niece, nephew, or sibling);
- (f) The Affordable Accessory Apartment shall be subject to DHCD regulatory requirements, including requirements relative to pricing, tenant income eligibility, affirmative fair housing marketing and tenant selection plan, and maintenance. In particular, the Affordable Accessory Apartment shall be rented to income-qualified tenants selected through an open process established in accordance with the affirmative fair housing marketing plan, and the monthly rent shall not exceed the maximum affordable rent for a household of the appropriate size, as prescribed in the LIP affordable accessory apartment program guidelines and other applicable state regulations and requirements.
- F. Any owner or owners of a single-family dwelling or a single-family dwelling with a pre-existing out-building in RA and RB Districts seeking a new or a renewal of an accessory apartment permit shall agree to abide by the terms of the Affordable Accessory Apartment Program defined in Subsection E above ~~a local housing agency or partnership program to ensure moderate income occupancy of the apartment thus created for a period of fifteen not less than five years. The local housing agency or partnership shall permit deferral of the program if the homeowner wishes to accommodate initially a family member or members. For the purpose of this section, family member shall be defined as one of the blood, step or adopted relatives of the homeowner or spouse as follows: mother, father, sister, brother, son, daughter, uncle, aunt, grandmother, grandfather and/or their spouses. Should the family member "vacate" the accessory apartment, the agreement with the local housing agency or partnership shall may be voided, providing the accessory apartment is discontinued and the dwelling reverts back to compliance with § 145-26A(1). Otherwise, an application shall be made under the Affordable Accessory Apartment Program defined in Subsection E above. Any apartment proposed hereunder shall comply with all applicable provisions of this § 145-36. Any permit granted pursuant to this section shall be of five years' duration-revokeable upon sale of the property-unless the buyer, by written notice to the Board of Appeals, agrees to the local housing agency or partnership program for the balance of the term- Fines~~ may be imposed by the town for violation of this clause. [Amended 12-4-1990 STM by Art. 12]

SUBMITTED BY: Planning Board

DESCRIPTION: To see if the Town will vote to amend the Town's Zoning bylaw §145-36 Accessory apartment in residential district and add §145-5 Word Usage and Definitions with additions to the Bylaw underlined and deletions from the Bylaw ~~stricken through~~:

SELECTMEN: FINANCE COMMITTEE: PLANNING BOARD:

ARTICLE 25

To see if the Town will vote: (i) to amend the Town's Zoning Bylaw by adding a new § 145-89A(A) as follows:

§ 145-89A

A. Recreational Marijuana Cultivators as defined in M.G.L. c. 94G, § 935 C.M.R. 500, and § 145-89 of this Bylaw shall be prohibited in all districts of the Town of Townsend;

and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting "Marijuana cultivator" therefrom; or take any other action in relation thereto.

To see if the Town will vote: (i) to amend the Town's Zoning Bylaw by adding a new § 145-89A(A) as follows:

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit recreational marijuana cultivation in town.

SELECTMEN:

FINANCE COMMITTEE:

PLANNING BOARD:

ARTICLE 26

To see if the Town will vote: (i) to amend the Town's Zoning Bylaw by adding a new § 145-89A(B) as follows:

§ 145-89A

B. Recreational Marijuana Product Manufacturers as defined in M.G.L. c. 94G, § 935 C.M.R. 500, and § 145-89 of this Bylaw shall be prohibited in all districts of the Town of Townsend; and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting "Marijuana product manufacturer" therefrom; or take any other action in relation thereto.

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit recreational marijuana product manufacturing in town.

SELECTMEN:

FINANCE COMMITTEE:

PLANNING BOARD:

ARTICLE 27

To see if the Town will vote: (i) to amend the Town's Zoning Bylaw by adding a new § 145-89A(C) as follows:

§ 145-89A

C. Recreational Marijuana Retailers as defined in M.G.L. c. 94G, § 935 C.M.R. 500, and § 145-89 of this Bylaw shall be prohibited in all districts of the Town of Townsend;

and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting “Marijuana retailer” therefrom; or take any other action in relation thereto.

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit recreational marijuana retailing in town.

SELECTMEN: **FINANCE COMMITTEE:** **PLANNING BOARD:**

ARTICLE 28

To see if the Town will vote: (i) to amend the Town’s Zoning Bylaw by adding a new § 145-89A(D) as follows:

§ 145-89A

D. Recreational Marijuana Testing Facilities as defined in M.G.L. c. 94G, 935 C.M.R. 500, and § 145-89 of this Bylaw shall be prohibited in all districts of the Town of Townsend;

and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting “Marijuana testing... facility” therefrom (so that the use only includes “Marijuana... research facility”); or take any other action in relation thereto.

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit recreational marijuana testing facilities in town.

SELECTMEN: **FINANCE COMMITTEE:** **PLANNING BOARD:**

ARTICLE 29

To see if the Town will vote: (i) to amend the Town’s Zoning Bylaw by adding a new § 145-89A(E) as follows:

§ 145-89A

E. Recreational Marijuana Research Facilities as defined in 935 C.M.R. 500, and § 145-89 of this Bylaw shall be prohibited in all districts of the Town of Townsend;

and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting “Marijuana... research facility” therefrom (so that the use only includes “Marijuana testing... facility” unless heretofore prohibited); or take any other action in relation thereto.

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit recreational marijuana research facilities in town.

SELECTMEN: **FINANCE COMMITTEE:** **PLANNING BOARD:**

ARTICLE 30

To see if the Town will vote: (i) to amend the Town's Zoning Bylaw by adding a new § 145-89A(F) as follows:

§ 145-89A

F. Recreational Marijuana Transportation or Distribution Facilities as defined in 935 C.M.R. 500, and § 145-89 of this Bylaw shall be prohibited in all districts of the Town of Townsend; and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting "Marijuana transportation or distribution facility" therefrom; or take any other action in relation thereto.

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit recreational marijuana transportation or distribution facilities in town.

SELECTMEN:

FINANCE COMMITTEE:

PLANNING BOARD:

ARTICLE 31

To see if the Town will vote: (i) to amend the Town's Zoning Bylaw by adding a new § 145-89A(G) as follows:

§ 145-89A

G. Other types of licensed recreational marijuana-related facilities, not expressly defined as a Marijuana Cultivator, Marijuana Product Manufacturer, Marijuana Retailer, Marijuana Testing Facility, Marijuana Research Facility, Marijuana Transportation Facility, or Marijuana Distribution Facility, shall be prohibited in all districts of the Town of Townsend; and (ii) further, to amend the Town of Townsend Zoning Bylaw, § 145-90, Subsection A, Schedule of Use Regulations, by deleting "Any other type of licensed marijuana-related business" therefrom; or take any other action in relation thereto.

SUBMITTED BY: Planning Board

DESCRIPTION: This would prohibit other types of licensed recreational marijuana-related facilities in town.

SELECTMEN:

FINANCE COMMITTEE:

PLANNING BOARD:

ARTICLE 32

To see if the Town will vote to amend the Town's Zoning Bylaw, § 145-90, entitled "Recreational Marijuana Establishment Zoning," under the Subsection further entitled "Marijuana Establishments," as follows, with additions to the Bylaw underlined and deletions from the Bylaw stricken-through:

Marijuana Establishments

A. Purpose

- (1) To provide for the placement of Marijuana Establishments, excluding those Marijuana Establishments prohibited by § 145-89A, in appropriate places and under conditions in accordance with the provisions of M.G.L. c. 94G.
- (2) To minimize the adverse impacts of Marijuana Establishments on residential neighborhoods, schools, and other places where children commonly congregate.
- (3) To regulate the siting, design, placement, security, safety, monitoring, and modification of Marijuana Establishments.

B. Location

- (1) Marijuana Establishments, excluding those Marijuana Establishments prohibited by § 145-89A, will only be located in the following Zoning Districts: Downtown Commercial, Outlying Commercial and Industrial.

C. Applicability

- (1) No Marijuana Establishment shall be established except in compliance with the provisions of Article XVIII.
- (2) Where not expressly defined in section 145 -89, all terms used herein shall be as defined in M.G.L. c. 94G and 935 CMR 500 *et seq.*
- (3) If any provision of this section, or the application of any such provision to any person or circumstance, shall be held invalid, the remainder of this section, to the extent it can be given effect, or the application of those provisions to persons or circumstances other than those to which it is held invalid, shall not be affected thereby, and to this end the provisions of this section are severable.

D. Special Permit Approval Criteria

- (1) All Marijuana Establishments shall be contained within a building or structure.
 - (2) The hours of operation of Marijuana Establishments shall be set by the Special Permit Granting Authority, which shall be the Planning Board.
 - (3) Marijuana Establishments shall not be located within a five hundred (500') foot radius from:
 - a) Any Residential District;
 - b) Any school pre-k through 12;
 - c) Any daycare center, or any facility where children commonly congregate. A facility is not, however, limited to a building. A "facility where children commonly congregate" includes, but is not limited to facilities in which children gather for a particular purposes in a structured and scheduled manner, or which are dedicated to the use by children, such as playgrounds, youth service programs, day care centers, youth sports facilities, dance schools, and gymnastic schools;
 - d) Any other Marijuana Establishment;
 - e) Any drug or alcohol rehabilitation facility;
 - f) Any correctional facility, half-way house or similar facility; or
 - g) Any establishment licensed under the provisions of General Law, Chapter 138, Section 12 (Licenses for on premise alcoholic beverages).
- Distances calculated pursuant to section C.(3)(a) –(b) will be measured from property line to property line. Distances calculated pursuant to sections C.(3)(c) – (f) will be measured in a straight line from the nearest point of the facility in question to the nearest point of the proposed Marijuana Establishment. For example, a playground outside a school would be considered a facility where children congregate, so the line would be measured from the edge of the playground to the nearest point of the building that would house the potential Marijuana Establishment.
- (4) The onsite consumption of marijuana at all Marijuana Establishments is prohibited in the Town of Townsend.

- (5) Consistent with M.G.L. c. 94G, § 3(b)(2), the maximum number of Marijuana Establishments in the Town of Townsend shall be limited as follows:
 - a) Shall not prohibit one or more types of Those Marijuana Establishments identified in § 145-89A shall be prohibited.
 - b) The Unless prohibited by § 145-89A, the number of Marijuana Retailers shall not exceed twenty (20%) percent of liquor licenses issued pursuant to M.G.L. c. 138, § 15 for retail sale of alcohol not consumed on the premises in the Town of Townsend. Said number to be rounded up to the next whole number.
 - c) The number of non-retail Marijuana Establishments shall be limited to 1 (one) unless all such Marijuana Establishments are prohibited by § 145-89A.
 - (6) No smoking or consumption of any product containing marijuana or marijuana-related products shall be permitted on the premises of a Marijuana Establishment. No burning of any product containing marijuana or marijuana-related products shall be permitted on the premises of a Marijuana Establishment with the exception of product testing performed at a Marijuana Testing Facility or Marijuana Research Facility.
 - (7) No Marijuana Establishment shall be located inside a building containing residential units, including transient housing such as motels and dormitories.
 - (8) Marijuana Establishments shall be located within a permanent building and may not be located in a trailer, cargo container, motor vehicle or other similar nonpermanent enclosure.
 - (9) Marijuana Establishments shall not have drive-through service.
 - (10) No outside storage of marijuana, related supplies or promotional materials is permitted.
 - (11) All Marijuana Establishments shall be ventilated in such a manner that
 - a) if pesticides, insecticides, or other chemicals or products are used in cultivation or processing, they must be vented and dispersed into the outside atmosphere so as not to be detectible at any adjoining use or property.
 - b) no odor from marijuana can be detected by a person with a normal sense of smell at the exterior of the Marijuana Establishment or at any adjoining use or property.

E. Special Permit Conditions

- (1) In addition to compliance with M.G.L. c. 94G and 935 CMR 500 *et seq.*, the Special Permit Granting Authority may impose reasonable conditions to improve site design, traffic flow, and public safety, and to preserve water quality, significant environmental resources and community character of surrounding area including, without limitation, the following:
 - a) Minimization of the impacts of increased noise and traffic.
 - b) Imposition of security precautions to protect personnel, consumers, residents and property.
 - c) Deterring the presence of unauthorized or ineligible persons at, or near the Marijuana Establishment.
 - d) Imposition of measures to prevent diversion of marijuana and Marijuana Products.
 - e) Conditions related to the design and construction of the facility to improve safety, security and conformance with community character.
 - f) Conditions relating to energy efficiency and conservation.
- (2) A Marijuana Establishment shall only be allowed by special permit from the Planning Board, the Special Permit Granting Authority, in accordance with MGL c. 40A, § 9 and section 216-32.1 (Special Permits) of this chapter.
- (3) No special permit for any Marijuana Establishment shall be issued without major site plan approval having been obtained from the Planning Board pursuant to § 145-42, Site Plan review, of this chapter. In addition to the standards set forth therein, the site plan must meet all dimensional, parking, landscaping, and signage requirements within this chapter.
- (4) A Unless prohibited by § 145-89A, a special permit for a Marijuana Establishment shall be limited to one or more of the following uses that shall be prescribed by the special permit granting authority:
 - a) Marijuana Cultivator
 - b) Craft Marijuana Cooperative
 - c) Marijuana Product Manufacturer

- d) Marijuana Research Facility
- e) Marijuana Testing Facility
- f) Marijuana Transportation or Distribution Facility
- g) Marijuana Retailer.

(5) In addition to the application requirements set forth above, a special permit application for a Marijuana Establishment shall include the following:

- a) The name and address of owner(s) of the establishment;
- b) Copies of all required licenses and permits issued to the applicant by the Commonwealth of Massachusetts Cannabis Control Commission and any of its other agencies for the establishment; provided that approval may be conditioned upon receipt of a final license from the CCC;
- c) Evidence of the applicant's right to use the site of the establishment for the establishment, such as a purchase and sale agreement, deed, owner's authorization, or lease;
- d) A letter from the Town of Townsend Police Chief, or designee, acknowledging review and approval of the Marijuana Establishment security plan.
- e) All application requirements for Major Site Plan Review as specified in Section 145-57 - 145-61 of this Chapter unless certain non-applicable requirements are waived by the Planning Board.

(6) The SPGA shall include conditions concerning the following in any special permit granted pursuant to this Article:

- a) Hours of operation.
 - b) Compliance with Host Community Agreement.
 - c) The submission of a copy of the license from the CCC with the SPGA and the Building Commissioner prior to commencement of operation.
- (7) The issuance of a special permit shall lapse two years from the date of the issue if not acted upon.
- (8) Mandatory findings. The special permit granting authority shall not issue a special permit for a Marijuana Establishment unless it finds that:
- a) The facility is designed to minimize any adverse impacts on abutters and other parties in interest, as defined in MGL c. 40A, § 11.
 - b) The applicant demonstrates to the satisfaction of the special permit granting authority that it will meet all the permitting requirements of all applicable agencies within the Commonwealth of Massachusetts and will comply with all applicable state laws and regulations; and
 - c) The applicant has satisfied all of the conditions and requirements set forth herein.
- (6) A special permit granted under this section shall have a term limited to the duration of the applicant's ownership or lease of the premises as a Marijuana Establishment. A special permit may be transferred only with the approval of the special permit granting authority in the form of an amendment to the special permit with all information required by the special permit granting authority.

F. Abandonment or Discontinuance of Use

(1) A special permit shall lapse if a final license has not been issued by the CCC pursuant to CMR 500.103 within one year of issuance. The Planning Board may grant an extension if the applicant demonstrates that, despite diligent effort, circumstances beyond their control have prevented the issuance of a final license and further demonstrates to the satisfaction of the Planning Board that issuance of a Final License is forthcoming.

(2) A Marijuana Establishment shall be required to remove all material, plants, products, equipment and other paraphernalia within six months of ceasing operations. All security measures and precautions, and all components of the Marijuana Establishment security plan, shall be observed until removal is completed;

or take any other action in relation thereto.

SUBMITTED BY: Planning Board
DESCRIPTION:

SELECTMEN: FINANCE COMMITTEE: PLANNING BOARD:

SPECIAL LEGISLATION ARTICLES (MAJORITY VOTE)

ARTICLE 33

To see if the Town will vote to authorize the Board of Selectmen and the Town Administrator to petition the General Court for special legislation in the form set forth below; and provided further that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen and the Town Administrator approve amendments to the bill before enactment by the General Court, and that the Board of Selectmen and the Town Administrator are authorized to approve amendments which shall be within the scope of the general public objectives of the petition, or act in relation thereto.

CHARTER REVIEW REPORT

SUBMITTED BY: Charter Review Committee

DESCRIPTION: This is the article where you will hear the report of the Charter Review Committee and be asked to consider the recommended changes to the Charter. Any changes voted here will then be forwarded to the Legislature in Boston for enactment into law.

SELECTMEN: FINANCE COMMITTEE:

ARTICLE 34

To see if the Town will vote to authorize the Board of Selectmen and the Town Administrator to petition the General Court for special legislation in the form set forth below; and provided further that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen and the Town Administrator approve amendments to the bill before enactment by the General Court, and that the Board of Selectmen and the Town Administrator are authorized to approve amendments which shall be within the scope of the general public objectives of the petition, or act in relation thereto.

AN ACT AUTHORIZING THE TOWN OF TOWNSEND TO CONTINUE THE EMPLOYMENT OF RICHARD BAILEY AS POLICE CHIEF.

Be it enacted by the Senate and House of Representatives in General Court assembled and by the authority of the same, as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, Richard Bailey, chief of the police department of the town of Townsend, may continue in such position, or lesser position in the Townsend police department, until and including June 30, 2025; provided, however, that said Richard Bailey is mentally and physically capable of performing the duties

of such position. If requested said Richard Bailey shall, at his own expense, be examined by an impartial physician designated by said town to determine such capacity. No further deductions shall be made from the regular compensation of said employee under the provisions of Chapter 32 of the General Laws for service subsequent to February 28, 2010 and upon retirement said employee shall receive a superannuation retirement allowance equal to that which he would have been entitled had he retired on said date.

SECTION 2. This act shall take effect upon its passage

SUBMITTED BY: Police Department

DESCRIPTION: If this warrant article passes this town meeting it will then be forwarded to the legislature for vote. Once passed it would have the effect of allowing Chief Bailey to continue to work in the police department after he turns 65 years old next year.

SELECTMEN:

FINANCE COMMITTEE:

**CITIZEN PETITION ARTICLES
(MAJORITY VOTE)**

ARTICLE 35

To see if the Town will vote to amend Article 3 Section 3-8, Water Commissioners of the Town Charter to correspond with previous Town Meetings on September 16, 1933, May 9, 2017, and on May 1, 2018 to read:

Section 3-8, Water Commissioners

(a) Composition and Term of Office

A Board of Water Commissioners consisting of three members elected for a three year term each, arranged so that the term of one member expires each year.

(b) Powers and Duties

(1) Defined by special agreement voted on September 16, 1933, pursuant to Chapter 391 of the Acts of 1920.

(2) Defined by the powers and authority set forth in M.G.L. c. 41, Section 69B, accepted by the Town by vote at the Town Meeting on May 9, 2017.

(3) In addition to the powers annunciated in Chapter 381 of the Acts 1920, and those conferred upon the Water Commissioners by M.G.L. c. 41 Section 69B, and notwithstanding language within other provisions of the Town Charter to the contrary, the Water Commissioners shall be the sole governing body having full charge and control of the operation and management of the Water Department, including the authority to hire a Water Superintendent and all necessary staff to properly operate the Water Department, negotiate and enter into collective bargaining agreements with Water Department personnel as necessary and appropriate, employ attorneys, agents and servants, hire outside consultants

and contractors to facilitate the operation of the Water Department, and enter into, execute, and approve contracts for the purchase of supplies, materials, and all other matters necessary, including construction contracts, to operate the Water Department.

SUBMITTED BY: Citizen Petition

ARTICLE 36

Move to amend the Town Charter by deleting the existing language of Article 3, section 3-1 (g) and replacing it with the following, upon the approval of the General Court of Massachusetts:

SECTION 1. Any person who holds an elected office in the Town of Townsend and who has held that office for four months and has more than six months remaining in the term of such office on the date of filing of the affidavit, referred to in section two, may be recalled from office by the registered voters of said town.

SECTION 2. One hundred and twenty-five or more registered voters from each precinct of the town of Townsend for a total of at least four hundred registered voters or ten percent, whichever is greater, as certified by the registrar of voters as of the date of submission of petition to the town clerk may file with the town clerk of said town an affidavit containing the name of the officer whose recall is sought and a statement that said voters, having no confidence in the officer(s) so named, seek to remove them from their elected position. No specific grounds are required by the affidavit, merely the statement of no confidence and the desire of the voters to no longer have the officer serve in their elected capacity.

The town clerk shall deliver to the said voters petition blanks demanding said recall, printed forms of which the clerk shall keep available. Said blanks may be completed by writing or typewriting; they shall be addressed to the board of selectmen; they shall contain the names of the persons who filed the affidavit and the statement of no confidence in the officer and; they shall demand the election of a successor to the office; and they shall be dated and signed by the town clerk. A copy of the petition shall be kept on file in the office of the town clerk in a record book maintained for that purpose. The recall petitions shall be returned and filed in the office of the town clerk within twenty-one days following the date that the petitions were issued, signed by at least ten percent of the total number of registered voters duly recorded on the registration list of the town clerk as of the preceding town election. The town clerk shall within twenty-five hours following such filing submit said petitions to the registrars of voters who shall, within seven days certify, thereon the number of signatures which are the names of registered voters of the town, and certify the total number of registered voters in the town as of the date filing the petition with the town clerk. The registrar shall determine whether a sufficient number of registered voters have signed the petition.

SECTION 3. If the petition shall be certified by the registrars of voters to be sufficient, the town clerk shall forthwith submit the same to the board of selectmen. Upon its receipt of the certified petition, the board of selectmen shall within forty-eight hours give written notice of said petition and certificate to the person whose recall is sought. If said officer(s) does not resign his/her office within five days following delivery of the said notice, the board of selectmen shall order an election to be held not less than sixty or no more than ninety days after the date the registrars' certificate of the sufficiency of the petition. If, however, another town election is to occur within one hundred days after the date of the certificate, the board of selectmen shall hold the recall election on the date of said other town election. If a vacancy occurs in the office after a recall election has been ordered, the election shall nevertheless proceed as provided in this section, but only the ballots for candidates need be counted.

SECTION 4. An officer whose recall is sought may be a candidate to succeed himself/herself at the recall election. The nomination of candidates, the publication of the warrant for the recall election, and the conduct of the same shall all be in accordance with the provisions of laws relating to elections, unless otherwise provided in this act.

SECTION 5. The incumbent shall continue to perform the duties of his/her office until the recall election. If he/she is not recalled in the election he/she shall continue in office for the remainder of his/her unexpired term, subject to recall as before, except that he/she cannot be recalled thereby until at least six months after the election at which his/her recall was submitted to the voters.

If the officer is recalled in the election, he/she shall be deemed removed upon the qualification of his/her successor who shall hold office during the unexpired term. If the successor fails to qualify within five days after receiving notification of his election, the incumbent shall thereupon be deemed removed and the office vacant.

SECTION 6. Ballots used at a recall election shall contain the following propositions in the order indicated:

For the recall of (name of officer); and
Against the recall of (name of officer).

Adjacent to each proposition, there shall be a place to mark a vote. After the propositions shall appear the word "Candidates" followed by the names of candidates arranged alphabetically by surname.

If a majority of the votes cast upon the question of recall is in the affirmative, and provided that at least twenty-five percent of the total number of registered voters as of the date of the most recent town election have participated in such recall election, the officer shall be deemed to have been recalled.

The ballots for candidates shall then be counted, and the candidate receiving the highest number of votes shall be declared elected. If a majority of the vote on the question is in the negative, the ballots for candidates need not be counted except as provided in section three above.

SECTION 7. This act shall take effect upon its passage.

SUBMITTED BY: Citizen Petition

ARTICLE 37

To see if the Town will vote to amend the Town Bylaws by adding a Bylaw for the reduction of plastic bags as follows:

Section 1. Purpose and Intent

The production and use of thin-film single-use plastic checkout bags have significant impacts on the environment, including, but not limited to: contributing to the potential death of marine animals through ingestion and entanglement; contributing to pollution of the land environment; creating a burden to solid waste collection-and recycling facilities; clogging storm drainage systems; and requiring the use of millions of barrels of crude oil nationally for their manufacture. The purpose of this bylaw is to eliminate the usage of thin-film single-use plastic bags by all retail and grocery stores in the Town of Townsend, by August 1, 2019.

Section 2. Definitions

2.1 *Checkout bag*: A carryout bag provided by a store to a consumer at the point of sale. Checkout bags shall not include bags, whether plastic or not, in which loose produce or products are placed by the consumer to deliver such items to the point of sale or checkout area of the store.

2.2 *Grocery Store*: A retail establishment where more than fifty percent (50%) of the gross floor area is devoted to the sale of food products for home preparation and consumption, which typically also offers home care and personal care products.

2.3 *Retail Store*: An establishment that offers the sale and display of merchandise within a building.

2.1 *Reusable checkout bag*: A bag, with handles, that is specifically designed for multiple use and is made of thick plastic, cloth, fabric or other durable materials.

2.2 *Thin-film single-use plastic bags*: Typically with plastic handles, these are bags with a thickness of 2.5 mils or less and are intended for single-use transport of purchased products.

Section 3. Use Regulations

3.1 Thin-film single-use plastic bags shall not be distributed, used, or sold for checkout or other purposes at any retail or grocery store within the Town of Townsend.

3.2 Customers are encouraged to bring their own reusable or biodegradable shopping bags to stores. Retail or grocery stores are strongly encouraged to make reusable checkout bags available for sale to customers at a reasonable price.

3.3 Thin-filmed plastic bags used to contain dry cleaning, newspapers, produce, meat, bulk foods, wet items and other similar merchandise, typically without handles, are still permissible.

Section 4. Enforcement Process

Enforcement of this bylaw shall be the responsibility of the Town Administrator or his/her designee. The Town Administrator shall determine the inspection process to be followed, incorporating the process into other town duties as appropriate. Any retail or grocery store distributing plastic grocery bags in violation of this bylaw shall be subject to a non-criminal disposition fine as specified in Appendix A of the Regulations for Enforcement of Town Bylaws under M.G.L.

Chapter 40, 21D and the Bylaw for Non-Criminal Disposition of Violations. Any such fines shall be paid to the Town of Townsend.

And to amend Appendix A of the Non-Criminal Disposition Bylaw by adding the following:

Bylaw	Fine Schedule	Fine Allowed	Enforcement Agency
Plastic Bag Reduction Bylaw	1 st Offense	Warning	Town Administrator or Designee
	2 nd Offense	\$25.00	
	3 rd Offense	\$50.00	

SUBMITTED BY: Citizen Petition

And you are directed to serve this Warrant, by posting up attested copies thereof at MEMORIAL HALL, 272 Main Street at the Center, WEST TOWNSEND FIRE STATION, 460 Main Street in West Townsend, POLICE/COMMUNICATIONS CENTER, 70 BROOKLINE ROAD, NORTH MIDDLESEX REGIONAL HIGH SCHOOL, 19 MAIN STREET, and HARBOR CHURCH, 80 MAIN STREET in said Town, at least SEVEN (7) days before the time of holding said meeting.

HEREOF FAIL NOT, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of the meeting, as aforesaid.

Given under our hands this ____th day of April in the year Two Thousand-Nineteen.

SELECTMEN OF TOWNSEND

Sue Lisio, Chairman

Cindy King, Vice Chairman

Wayne Miller, Clerk

A true copy. ATTEST:

MIDDLESEX, SS. CONSTABLE

PURSUANT TO THE WITHIN WARRANT, I have notified and warned the inhabitants of the Town of TOWNSEND by posting up attested copies of the same at: MEMORIAL HALL, 272 MAIN STREET AT THE CENTER, WEST TOWNSEND FIRE STATION, 460 MAIN STREET IN WEST TOWNSEND, POLICE/COMMUNICATIONS CENTER, 70 BROOKLINE ROAD, NORTH MIDDLESEX REGIONAL HIGH SCHOOL, 19 MAIN STREET, and HARBOR CHURCH, 80 MAIN STREET, AT LEAST SEVEN (7) DAYS BEFORE THE DATE OF THE MEETING, AS WITHIN DIRECTED.

Constable TOWNSEND

SIGNATURE

LOCATION	TIME	MONTH	DAY	YEAR
MEMORIAL HALL	_____	_____	_____	_____
WEST TOWNSEND FIRE STATION	_____	_____	_____	_____
NORTH MIDDLESEX REGIONAL HIGH SCHOOL	_____	_____	_____	_____
POLICE/COMMUNICATIONS CENTER	_____	_____	_____	_____
HARBOR CHURCH	_____	_____	_____	_____

TOWN OF TOWNSEND APPROVED BUDGET POLICY



Section 1. Balanced Budget

Background: Massachusetts municipalities are required by state law (M.G.L. c.44, §31) 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 Finance Committee shall recommend and Town Meeting shall adopt balanced budgets in which current revenues (non-one-time) equal or exceed current 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 at the annual town meeting.

The Town will not balance the budget by using one-time or other nonrecurring revenues to fund ongoing expenditures. One-time revenues as defined by the Town's "One-Time Revenue Policy" include but not limited to: "transfers from the stabilization fund, transfers from enterprise funds, sales of assets, special state or federal "pothole" appropriations and department turn-backs (unexpended money) from prior operating budgets." They are to be used for "capital improvements, property acquisitions, contributions to the stabilization fund, and single year casualties."

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.

As a general rule, no supplemental appropriations to departmental operating budgets shall be made at any special town meetings except in non-anticipatable, extenuating circumstances.

Section 2. Revenue and Expenditure Forecasting

Background: A critical step in maintaining a sound financial plan is the preparation of a multi-year revenue/expenditure forecast(s). Long term financial planning, including revenue and expenditure assumptions, is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality.

The Massachusetts Division of Local Services (DLS) states that a financial forecast, or multi-year revenue and expenditure forecast, allows a municipality to evaluate the impact of various government decisions over time.

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 Finance Committee, and the Board of Selectmen to test various "what-if" scenarios and examine the fiscal impact on future budgets.

Policy: Each year the Town Administrator and Town Accountant shall jointly prepare and maintain a five-year Financial Forecast for General Fund and any Enterprise Fund(s) expenditures and revenues based on current service levels and current funding sources and including the five-year Capital Improvement Program.

The forecast shall be used as a budget 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 incorporated into the budgetary guidelines released to all departments as part of the annual budgeting process.

A moderately conservative approach shall be used when forecasting revenues. Upon review of historical data, conservative assumptions should be made about dollar or percentage adjustments to the current year's revenues to arrive at projections for the first forecast year. The same analysis shall be made for successive years of the forecast. As new information is available or circumstances change, the forecast shall be revised.

All assumptions shall be made transparent in the submission and presentation of the financial forecast.

Section 3. Position Control and 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 understaffing, incorrect grading, and other 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.

Section 4. Content and Submission of Budget

Background: The content and submission of the budget is governed by:

- Town Charter, Article 4 "Town Administrator," Section 4-2 "Powers and Duties" and

- Town Charter, Article 6 "Finance and Fiscal Procedures," Section 6-2 "Submission of Budget and Budget Message," Section 6-3 "Budget Message," and Section 6-4 "The Budget" and
- General By-Laws, Chapter 41 "Finance Committee," Section 41-4 "Submission of department budgets" and Section 41-6 "Budget amendments"

Policy: Article 4 of the Town Charter states that is the duty of the Town Administrator "to prepare the budgets which fall directly under the Board of Selectmen. To oversee the budgets for the Agencies under the supervision of the Selectmen, and in addition the Town Administrator will present to the Selectmen the budgets of elected Agencies and the Capital Plan in such a manner that the Selectmen have an understanding of the total budget. The Town Administrator will also work with the Finance Committee, the Accountant and the Treasurer to develop a plan for the funding of appropriations."

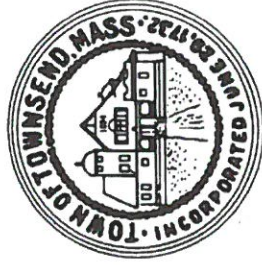
Article 6 of the Town Charter states that "Within the time fixed by by-law, before the Annual Town Meeting is to convene, the Town Administrator, after consultation with the Board of Selectmen, shall submit to the Finance Committee a proposed operating budget for the agencies for which the selectmen are responsible for the ensuing fiscal year with an accompanying budget message and supporting documents. Additionally, elected officials shall submit to both the Board of Selectmen and the Finance Committee a proposed operating budget for the ensuing fiscal year with an accompanying budget message and supporting documents."

Further, that "The budget message of the Board of Selectmen shall explain the budget for all town agencies both in fiscal terms and in terms of work programs. It shall outline proposed financial policies of the town for the ensuing fiscal year, describe important features of the budget, indicate any major variations from the current year in financial policies, expenditures and revenues together with the reasons for such changes, summarize the town's debt position and include other material as the Finance Committee deems desirable, or the selectmen may reasonably require."

Further that, "The proposed operating budget shall provide a complete financial plan for all town funds and activities for the ensuing fiscal year. Except as may otherwise be required by laws of the Commonwealth, or this charter, it shall be in the form which the Finance Committee deems desirable or the selectmen may require. The presentation of the budget shall utilize modern concepts of fiscal presentations so as to furnish maximum information and the best financial control."

In addition, the Town shall strive to present to Town Meeting an annual operating budget that conforms to the high standards and best practices set forth by the Government Finance Officers Association.

TOWN OF TOWNSEND APPROVED BUDGET PROCESS



Operating Budget

The Town of Townsend's budget process begins in early- to mid-fall when the Town's financial staff updates the Town's five-year financial forecast. At the same time, the Town Administrator and designated staff 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, Finance Committee, and the Town's representatives on the North Middlesex Regional School District School Committee at a "Financial Summit" in early November.

The Town Administrator, following the policy priorities and other directives of the Board of Selectmen, develops budgetary guidelines for department heads that are sent to all departments, boards, and commissions, along with budget forms, by the end of November. Budget requests are due to the Town Administrator by the first business day of January.

As needed, the Town Administrator works with department heads regarding their budget requests. In addition, if 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 Planning Committee regarding potential capital projects and any impact on the operating budget. The Town Administrator creates a balanced budget in consultation with the Board of Selectmen and submits it to the Board prior to its first regularly-scheduled meeting in February.

During the Board's two regularly-scheduled meetings in February, joint budget hearings are held with the Finance Committee. The Board of Selectmen deliberates and directs the Town Administrator to make changes as it deems appropriate. By the first day of March, the Town Administrator submits the proposed budget, inclusive of a budget message and supporting documents to the Board of Selectmen and the Finance Committee.

Additionally, elected officials shall submit to the Town Administrator, Board of Selectmen, and the Finance Committee a proposed budget with an accompanying budget message and supporting documents. The Finance Committee deliberates and prepares a report to Town Meeting with recommendations as it deems in the best interest of the Town.

According to the policy of the School Committee, the North Middlesex Regional School District's budget is submitted to the Board of Selectmen by a final date arranged cooperatively with the School Committee and Finance Committee.

The Annual Town Meeting is held on the first Tuesday in May. According to Town by-law, an attested copy of the warrant must be posted in several places at least seven days prior to the meeting. In addition the proposed budget, inclusive of the 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 1st.

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.

Capital Improvement Plan

The Town's capital improvement planning process begins in October when the Capital Planning Committee (CPC), established by Town by-law, prepares the inventory of current facilities, surveys the status of previously approved capital projects, and prepares to release capital request forms and instructions to department heads.

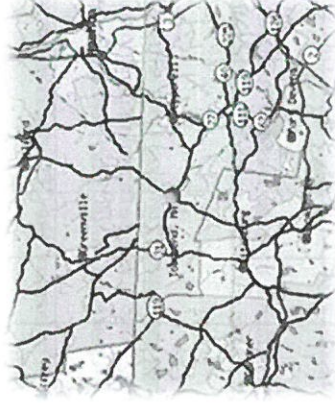
In November, the CPC releases capital request forms and instructions to department heads, who have until the end of that month to prepare and submit new requests and update previous requests.

In December, the CPC meets with department heads to discuss the requests. In January, the CPC evaluates the requests based on criteria established in the by-law:

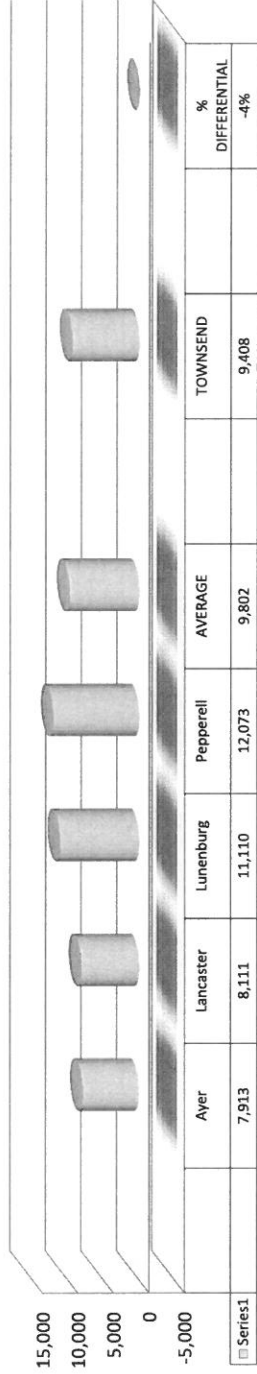
1. "Risks to public safety or health
2. Deterioration of Town facilities
3. Coordination with other Capital requests
4. Requirement of state or federal law or regulation
5. Improvement in operating efficiency
6. Systematic replacement
7. Equitable provision of services and facilities
8. Protection and conservation of resource"

No later than 60 days prior to the Annual Town Meeting, the CPC shall submit the CIP to the Board of Selectmen as the recommended capital budget. The Board shall coordinate with the Town Administrator to finalize the capital budget and submit it to the Finance Committee for funding recommendation and consideration at the Annual Town Meeting. The Town Administrator shall ensure that any impacts to the operating budget are taken into account.

MUNICIPAL FINANCE IN COMPARABLE COMMUNITIES IN OUR REGION

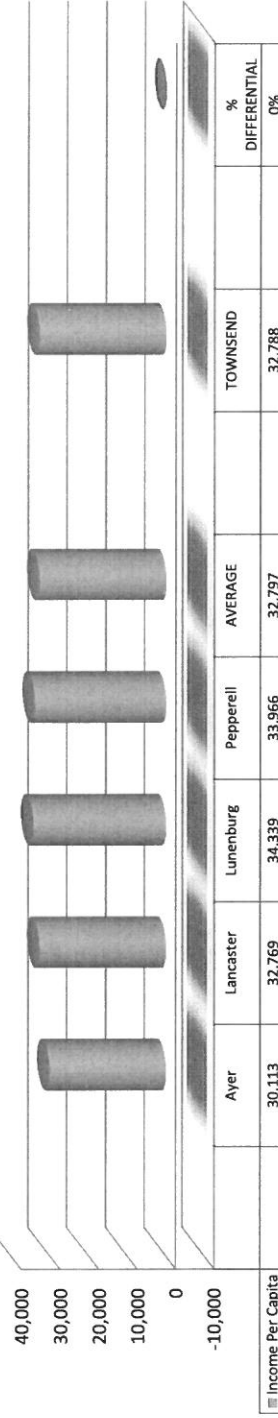


Comparable Communities Population



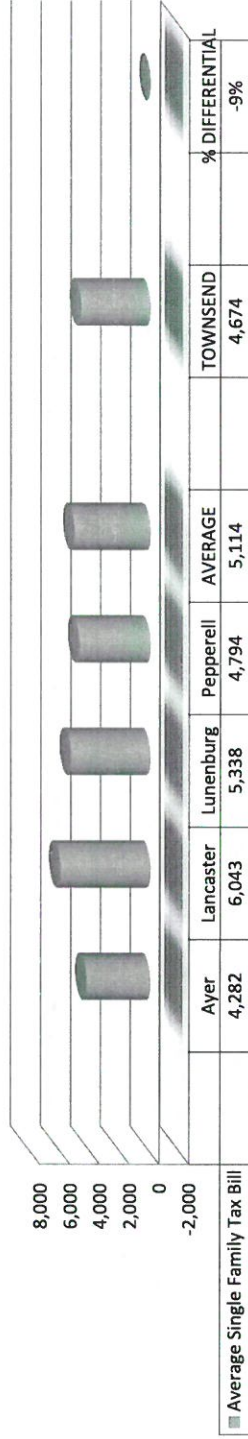
Townsend's population is 4% smaller than the average of the comparable communities.

Comparable Communities Income Per Capita



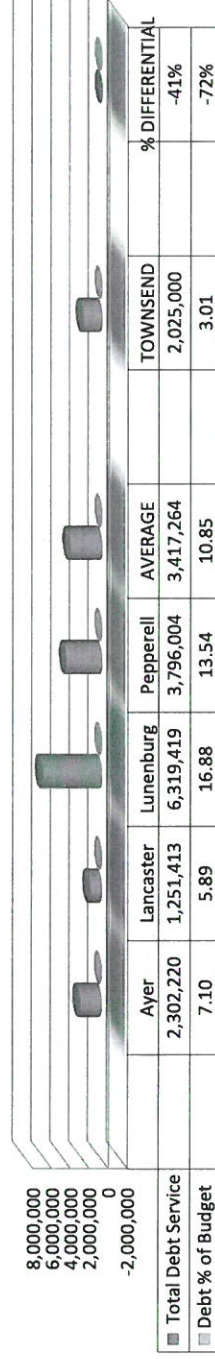
Townsend's income per capita is right at the average of the comparable communities.

Comparable Communities Average Single Family Tax Bill



Townsend's average single family tax bill is 9% less than the average of the comparable communities.

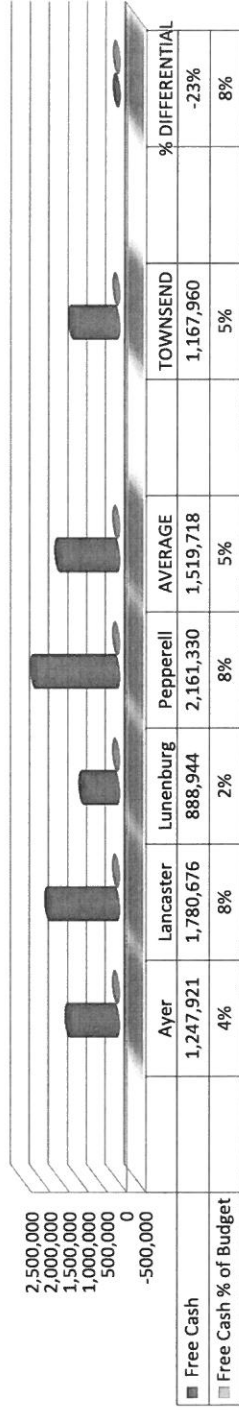
Comparable Communities Total Debt and Debt as a % of Total Budget



Townsend's total debt load is 41% smaller than the average of the comparable communities.

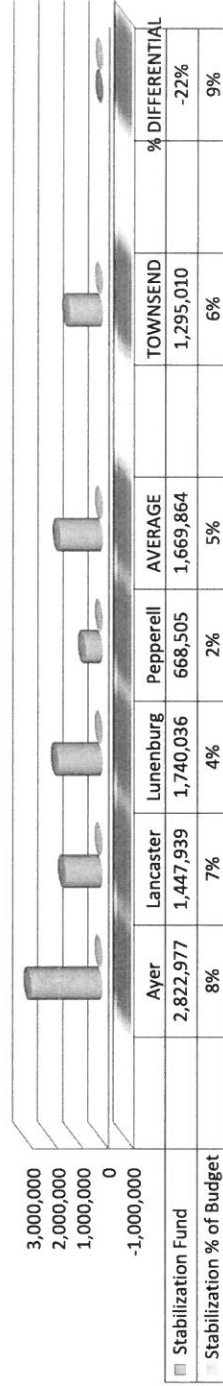
Townsend's total debt load as a percentage of budget is 72% smaller than the average of the comparables.

Comparable Communities Free Cash and Free Cash as a % of Total Budget



Townsend's total free cash as a percentage of budget is 5% and is 8% bigger than the average of the comparables.

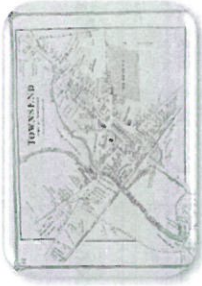
Stabilization Fund and Stabilization Fund as a % of Total Budget



Townsend's total stabilization fund as a percentage of budget is 6% and is 9% bigger than the average of the comparables.

REVENUE AND EXPENDITURE FORECAST INTRODUCTION

---THE ECONOMICS OF TOWNSEND GOVERNMENT---



The object of the Town of Townsend's financial forecast² is to conservatively project revenues and expenditures five years into the future (FY2020-FY2024).

The forecast is intended to provide policymakers with the information they need to make informed decisions around the Town's financial strategies and policies, long-term financial and capital planning, and long-term contracts or obligations.

Revenue and expenditure forecasting is a powerful financial planning tool that can be used to isolate the impact of particular future events and determine their effects on the Town's financial picture. The forecasting model is designed using reasonable assumptions about a wide variety of future events and, by using these assumptions along with known facts, a comprehensive view of the Town's fiscal outlook emerges.

Though potential exists that any one item in the forecast may be less than accurate, when taken as a whole, a well-built model presents a fair representation of the Town's future finances.

The approach used in the forecast model for the Town of Townsend assumes that current service levels will be maintained in the future years of the forecast. The model also assumes that existing Massachusetts General Laws and regulations will remain unchanged over the forecast period. However, as new information becomes available here forward, the assumptions and estimates used in the current projections will need to be regularly re-evaluated by Town officials to determine if they are still appropriate and reasonable.

The forecast is structured as a series of Excel worksheets. The totals from the detailed Revenue Projections and Expenditure Projections worksheets flow into a "Summary" worksheet which reveals projected future operating surpluses or deficits. A series of worksheets calculate the impacts of cost-of-living and step increases (COLA and Wages), employee benefits (Benefits), and labor, benefit, overhead and operating expenses for the water enterprise fund (Enterprise Funds), all of which tie to the projections worksheets.

In addition, static prior year or current data is available for more in-depth analysis of issues like new growth (Growth), debt service (Debt Detail), and local receipts (Revenue History).

² The town thanks and acknowledges the Baker-Polito Administration for the invaluable assistance provided through the Community Compact grant through which this financial forecasting tool was developed. Additional acknowledgement goes to the Edward J. Collins, Jr. Center for Public Management at UMass Boston for their efforts in working with the towns elected and appointed personnel to create the document.

DESCRIPTION OF REVENUE-EXPENSE TOOL WORKSHEETS

Summary – This worksheet rolls up from the Revenue and Expenditure forecast details to provide a quick overview of the five-year plan.

Revenue Projections – This worksheet is used to list the details of the various revenue categories and the assumptions that are used in the projections. The Final Recap column will require manual data entry each year to input actual revenues collected. Future year projections are calculated utilizing the straight-line percentage change column on the far right. If no growth is expected, a 0 should be input in the “percentage projection” column. If a revenue source is not projected to grow linearly, the revenue expectations should be input manually into the forecast. Once the final tax recap is approved, any changes in the revenue detail must be made in this worksheet.

New Growth – This worksheet is a summary of the new growth taxes that the Town has raised in the past 10 years and is used, in part, to estimate new growth in future years. After the final growth amount is calculated by the Assessors each year, the Selectmen set the tax rate, and the tax recap is approved by the State. At this point, the final amounts will need to be added to the worksheet. When updating the forecast each year, the Financial Team should discuss any changes in the growth projections.

Expenditure Projections – This worksheet lists the details of the various departments and other expenses categories that are in the Town budget warrant article. In addition, it lists all the financial appropriation warrant articles for Town Meeting. Finally, it lists other expenditure categories that do not require Town Meeting approval but that are expenses that must be included in the tax rate setting process. The wage line for each department is automatically changed when the user enters information into the COLA and Wages worksheet. The user must also enter manually or use the cost increase straight-line factor for the other cost items listed.

COLA and Wages – This worksheet provides the user with multiple “what if” scenarios on COLA and step increases. Factors entered into the COLA and/or step cells automatically update the department wage line in the Expenditure Projections detail.

Benefits – This worksheet allows the user to calculate the cost of a variety of employee benefits including county retirement, health insurance, unemployment compensation, etc. Given the volatility of some of these benefits, the forecast allows for different growth factors to be input in different years.

Debt and Debt Detail – These worksheets summarize the Town’s debt service by fiscal year for debt that is funded by the General Fund within the limits of Proposition 2 /12 (Non-exempt) or approved by the voters via a debt exclusion (Exempt). The cost information includes existing and anticipated debt. The Debt Detail worksheet must be updated whenever the Town issues permanent debt and/or adds new debt authorizations approved by Town Meeting.

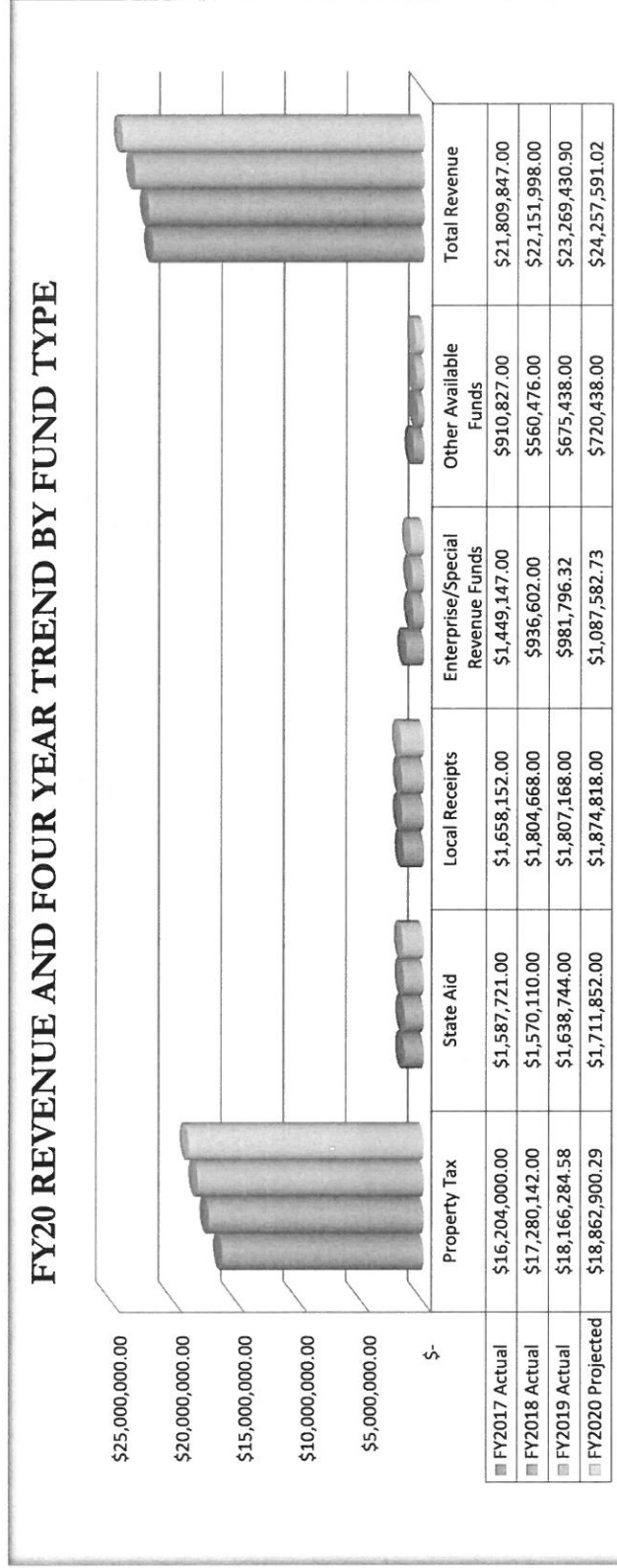
Enterprise Funds – This worksheet projects the salary, operating, debt, benefit and indirect costs for the Water Enterprise fund.

TOWNSEND'S FIVE YEAR REVENUE AND EXPENDITURE FORECAST SUMMARY

	FY2020	FY2021	FY2022	FY2023	FY2024
REVENUES					
Property Tax	18,862,900	19,056,510	19,613,576	20,171,807	20,805,542
State Aid	1,711,852	1,749,533	1,788,231	1,827,973	1,868,789
Local Receipts	1,876,425	1,904,616	1,939,841	1,969,112	1,998,938
Enterprise Funds	1,087,547	1,093,084	1,121,672	1,142,163	1,163,304
Other Available Funds	720,438	720,438	720,438	720,438	720,438
Total Revenues	24,259,162	24,524,180	25,183,758	25,831,493	26,557,012
EXPENDITURES					
Municipal Services	7,396,493	7,542,184	7,691,126	7,843,395	7,999,071
Education Services	13,401,926	13,432,343	13,797,224	14,202,284	14,621,521
Employee Benefits	1,736,991	1,829,098	1,917,961	2,011,388	2,109,623
Debt Service- GF Non-Exempt	265,300	270,350	267,050	263,750	255,500
Debt Service- GF Prop 2 1/2 Exempt	218,138	176,237	158,723	98,450	94,228
Miscellaneous Expenses	254,863	261,235	267,766	274,460	281,321
General Fund Expenditures	23,273,711	23,511,447	24,099,849	24,693,727	25,361,264
Water Enterprise Fund Expenditures	806,648	795,726	808,370	821,287	834,482
Overlay Reserves-Allowance for Abatements	128,803	133,163	137,660	142,299	147,084
Pavement Management Reserve-(From Excise)	50,000	100,000	150,000	200,000	250,000
State Assessments	75,043	93,233	94,966	96,742	98,563
Miscellaneous Expenditures	178,803	326,397	382,626	439,041	495,647
Total Expenditures	24,259,162	24,633,569	25,290,846	25,954,056	26,691,393
Surplus / (Deficit)	(0)	(109,389)	(107,089)	(122,563)	(134,382)

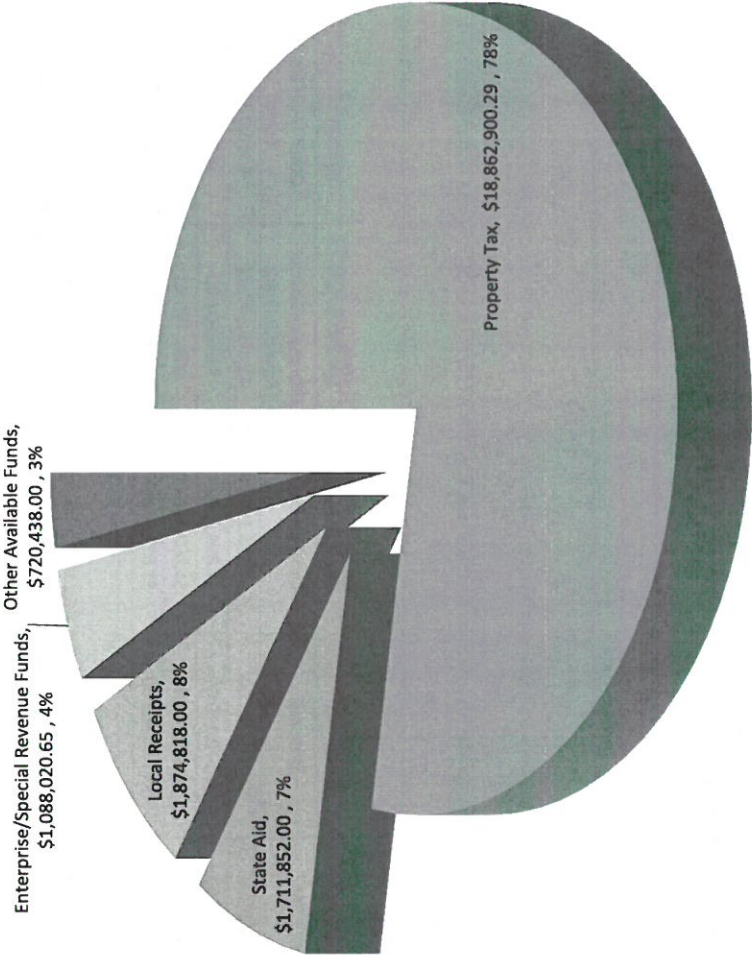
REVENUE PROJECTIONS

The Town of Townsend receives revenue from a variety of sources, including property taxes, state aid, local receipts, enterprise funds and what are classified as other available funds. In FY2017, through a grant from the State, the Town retained a consultant to craft a formal five-year financial forecast. That forecast provides the basis for the revenue projections contained within this FY20 budget.



Generally, the financial forecast takes a conservative approach to projecting revenues and is designed using reasonable assumptions about a wide variety of future events. The approach used in the forecast model assumes that current service levels will be maintained. The model also assumes that existing Massachusetts General Laws will remain unchanged.

FY20 REVENUE BY DOLLAR AND PERCENTAGE FUND TYPE



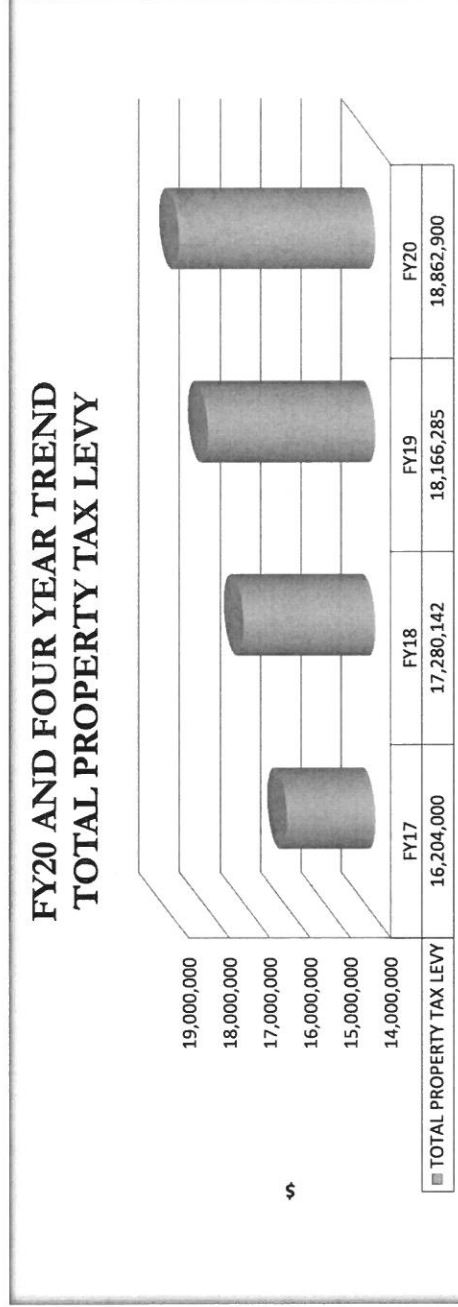
PROPERTY TAX LEVY

Property taxes are the most significant municipal budgeting revenue source by far. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax.

The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Townsend. Every five years, a full revaluation must be performed in accordance with State law. Townsend's next revaluation is 2019.

Property tax revenue for FY19 is projected at \$18,166,285.00, or 78% of all local revenue. Annual tax levy growth is constrained by Proposition 2 ½ %, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy to 2 ½ % percent, plus an allowance for certain new construction and other additions to the tax rolls.

The law also allows a city or town to increase taxes beyond this levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off.



The FY2019 property tax projection is made using the following 'Annual Calculation':

FY20 PROPERTY TAXES	
Prior Year Tax Levy Limit	\$ 16,610,301
2.5% Increase	\$ 415,258
Prop 2 1/2 Override	\$ 0
Certified New Growth	\$ 148,238
Levy Limit Total	\$ 17,173,796
Non-School Debt Exclusions	\$ 218,138
NMRHSD Portion of Debt Exclusion	\$ 1,394,632
NVTHSD Debt Exclusion	\$ 76,334
Maximum Allowable Levy	\$ 18,862,900
Unused Taxing Capacity	\$ 0
TOTAL	\$ 18,862,900

The financial forecast anticipates that the Town will fully utilize its taxing capacity throughout the forecast period. The property tax levy projection for FY2020 is \$18,862,900, which is also the maximum allowable levy.

Explanation of the 'Annual Calculation' shown above:

Annual tax levy growth is constrained by Proposition 2 1/2, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy to 2.5%, plus an allowance for certain 'new growth' in construction and other additions to the tax rolls.

The law also allows a city or town to increase taxes beyond this levy limit with voter approval. An operating override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. The Town does not anticipate any Prop 2 1/2 operating overrides. A debt exclusion override may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off. Non-school related debt-excluded projects taken into account in the above calculation include building improvements, land acquisition and landfill closure. These current excluded projects will be included in the property tax levy through FY2024.

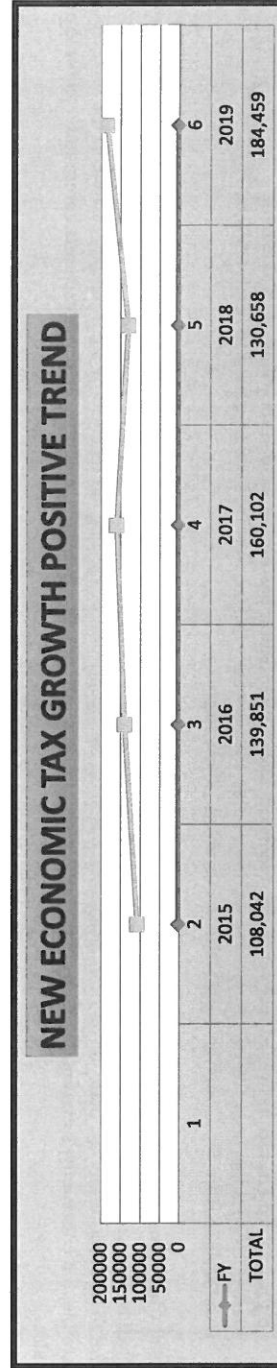
The FY20 property tax new growth revenue projection is made using a conservative five-year historical average adjusted by 2 ½ %. New growth is new development in Town or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is influenced by economic factors, and the Town does not anticipate any special development other than normal in FY20. New growth is projected to add approximately \$148,238 to the tax levy in FY20.

This projection is the 5-year average new growth figures.

NEW PROPERTY TAX GROWTH BY PROPERTY CLASS- FIVE YEAR AVERAGE ADJUSTED BY 2.5%

FY	RESIDENTIAL	COMMERCIAL	PERSONAL PROPERTY	TOTAL
2015	84,936	6,323	16,783	108,042
2016	120,808	5,169	13,874	139,851
2017	118,701	1,016	40,385	160,102
2018	84,821	5,348	40,489	130,658
2019				184,459
5 YEAR AVERAGE	78,756	3,139	29,952	144,622

FY20 PROJECTED NEW GROWTH	\$148,238
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NOTE: Debt costs for projects approved via debt exclusion will be covered by property tax dollars outside the limits of proposition 2 ½ and are therefore reflected in both the Revenue Projections and the Expenditure Projections sections of the tool.

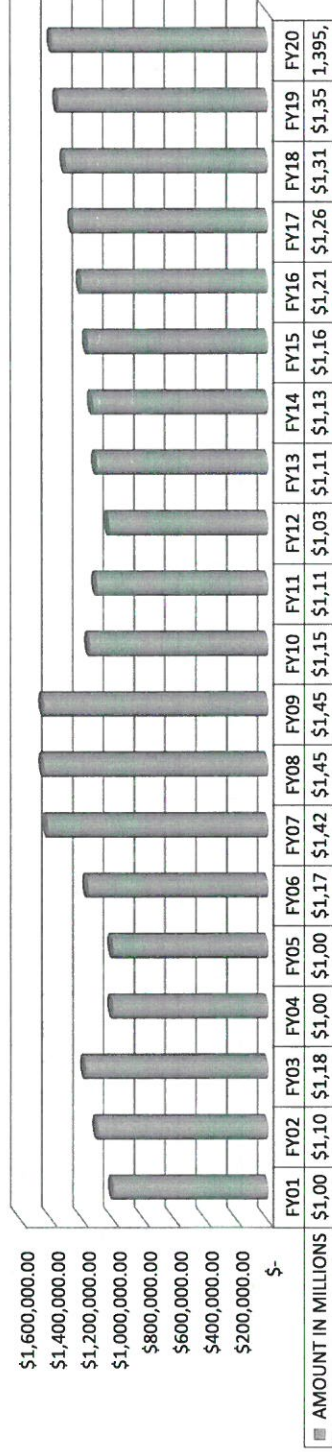
STATE AID CHERRY SHEET

State aid represents approximately 7% of the Town's annual revenue in FY2020. State aid is broken down into several categories, the largest of which (for Townsend) is Unrestricted General Government Aid (UGGA). It is approximately 80% of all state aid.

Unfortunately, UGGA has yet to recover to pre-recession levels and inflation has further eroded the value of this revenue source. UGGA has been forecast to grow at a conservative 1% per year. In fact, for FY20 we are slated to receive \$60,000+/- fewer dollars from the Commonwealth than we received 12 years ago.

Unrestricted General Government Aid (UGGA) –UGGA represents the largest portion (80%) of State aid to the Town of Townsend. In FY20 this category is projected in the Governor's initial budget to be increased by 2.7%, or \$49,000+/- . It is projected to increase by a conservative 1% per year throughout the period of the forecast. In recent years, when new aid has been added to this account by the State, it has been distributed based on the proportion of existing aid received by a community relative to the total amount of aid to all communities. For example, if a community's existing UGGA represents 2 percent of the total amount statewide, any new distribution to this community will be 2 percent of the amount added to the state total.

UNRESTRICTED GENERAL GOVERNMENT REVENUE (UGGR) STATE AID 20 YEAR TREND



The other state aid categories: Chapter 70, Veterans Benefits, Exemptions for Veterans and Elderly, Aid to Public Libraries and State-Owned Land are to be level-funded from the previous year.

- Chapter 70 – This is state aid for education. The Town of Townsend is a member of the North Middlesex Regional School District and the Nashoba Valley Technical School District. As such, the Town receives no Chapter 70 or other education-related State aid.
- Veterans Benefits: The State reimburses municipalities for 75% of authorized amounts spent for veterans' financial, medical, and burial benefits. In FY20, the Town will receive \$55,712.00 in reimbursements. This forecast conservatively anticipates no increase over the five-year period.
- Exemptions for Veterans, Elderly, Etc.: The State reimburses property tax exemptions for qualifying veterans, seniors, surviving spouses, and the blind. In FY20, the Town will receive \$55,229.00.
- Aid to Public Libraries: This item is a Cherry Sheet offset and may be spent without an appropriation by the Town's library. This account has no real impact on the forecast since it is also raised on the expenditure side, essentially pulling these revenues out of the general revenue mix for direct use by the library department without appropriation. State-Owned Land: The State reimburses the Town for foregone tax revenue due to certain types of tax exempt state-owned land. In FY20 the amount is \$16,500.00.
- State-Owned Land: This item is for payment-in-lieu-of-taxes (PILOT) for State-owned land. In FY2020, the Town will receive \$188,883.00 for State-owned land. The forecast assumes level funding.

The report the Town receives that details the level of state aid we are to receive is referred to as the "Cherry Sheet." This stems back to a time when the notice was printed on cherry pinkish colored paper. To keep cherry sheet accounts up to date, Town officials will need to monitor the local aid estimates published by the Division of Local Services at each juncture of the State budget process: <http://www.mass.gov/dor/local-officials/municipal-databank-and-local-aid-unit/cherry-sheets/>. The first of these estimates will come after the release of the Governor's FY2020 budget in late January of 2019 (House 1) followed by the House Ways and Means Committee budget in mid-April, the final House budget in late April, the Senate Ways and Means budget in mid-May, and final Senate budget in late May. The Conference Committee's budget, which resolves differences in the two legislative versions of the budget, is typically issued in late June. Final cherry sheets reflect any vetoes by the Governor and/or any legislative overrides of these vetoes.

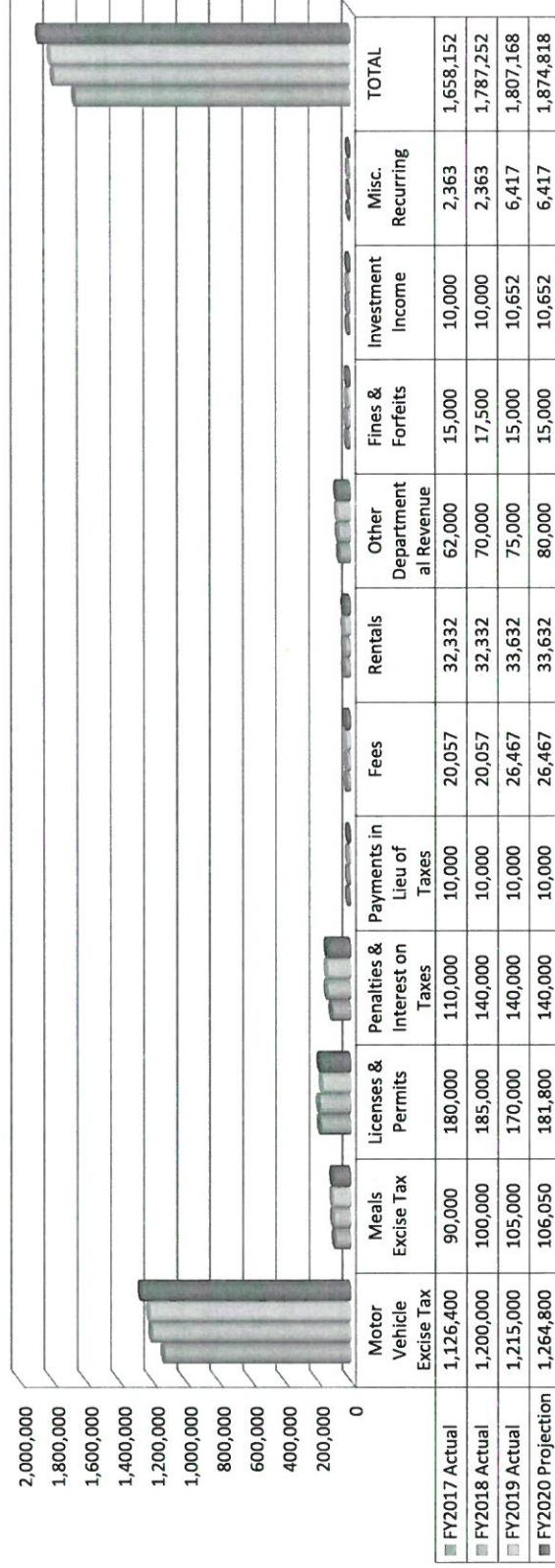


State aid reports, known as "Cherry Sheets," got their name from the fact that they once were distributed to cities and town of cherry colored paper.

ESTIMATED LOCAL RECEIPTS

Estimated local receipts are locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, payments in lieu of taxes, penalties and interest on taxes, departmental revenue, fines, and permit fees. Projected growth in local receipts is shown in the Revenue Projections tab while prior year information can be found in the Revenue History section of the tool.

FY20 ESTIMATED LOCAL RECEIPTS AND FOUR YEAR TREND



Going forward, Town officials will need to closely monitor actual receipts as compared to budget estimates and update the forecast accordingly.

For the major sub-categories of local receipts, the following FY20 projections are made:

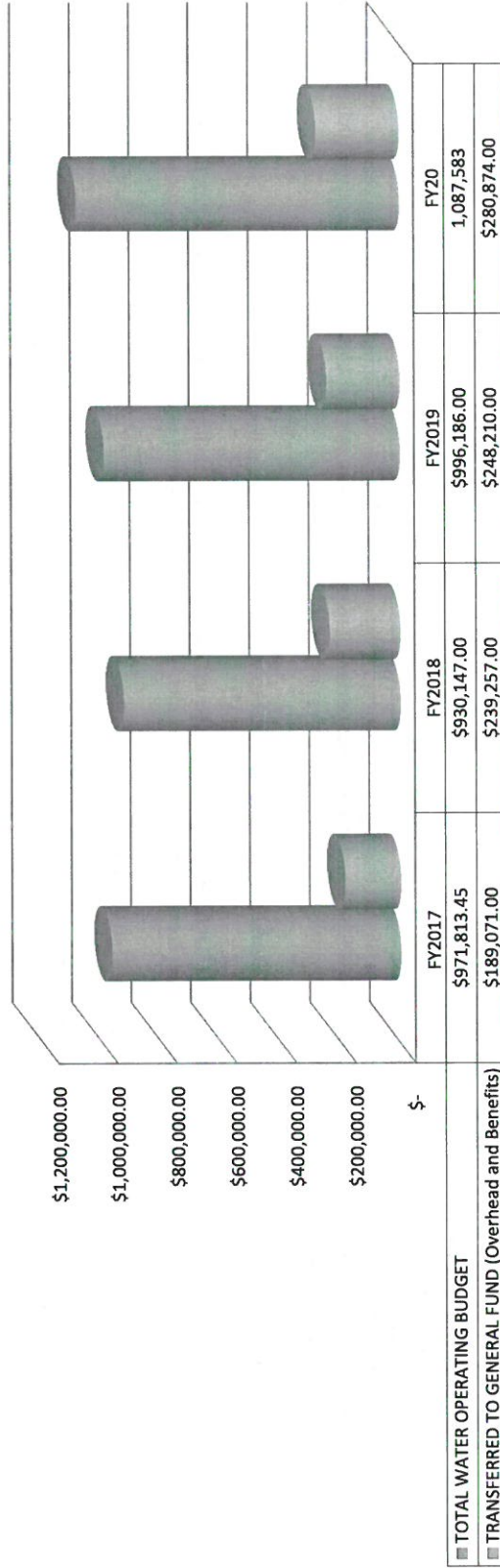
- Motor vehicle excise revenue (\$1.264 million in FY20) is the Town's largest local receipt category, constituting about 67% of the total estimated receipts. This revenue stream is dependent upon the value of vehicles owned by Town residents. The value is set according to the vehicle's make, model, and year. When economic times are good, people tend to buy newer cars more often, which results in higher receipts. Conversely, when economic times are challenging, such as during the Recession, receipts may fall if people wait to replace their vehicles. Taking a conservative approach, it is anticipated that this revenue will grow by approximately 1% per year during the remaining years of the forecast. Beginning in FY20 \$50,000.00 from motor vehicle excise revenue will be segregated into the pavement management plan and that amount will grow by \$50,000.00 per year until an amount of \$250,000.00 from motor vehicle excise revenue is annually applied to the town's roadway infrastructure.
- Revenue from the meals tax is projected to reach \$106,050 in FY20 and then grow by 1% thereafter.
- Revenue from licenses and permits represents 6% of local receipts. Licenses and permits are issued for various reasons, such as electrical permits, liquor licenses, common victualler license (for preparing/selling food), building permits, dog licenses, and firearms permits. This revenue is expected to grow modestly at 1% per year.
- Penalties & Interest on Taxes are expected to raise approximately \$140,000 annually based on historical trends.
- Other significant local receipts include investment income, Payments in Lieu of Taxes or PILOTs, fees, rentals, fines and forfeits, and departmental revenue. Together these receipts total \$300,000 of the Town's FY20 total revenue. Taking a conservative approach, no growth estimated in these revenues streams.
 - PILOTs: Payments in Lieu of Taxes are collected from Atwood Acres and Townsend Elderly Residences.
 - Rentals: This category of revenue consists of rental fees from the Town's Cell Tower Lease, Townsend residents and businesses use of the West Townsend Reading Room for events, etc.
 - Fees: Recouped Tax Title fees.
 - Fines and Forfeits: This would include fines for parking and moving violations, among others.
 - Other Departmental Revenue: This category includes miscellaneous department revenue such as photocopying fees and recreation fees.

ENTERPRISE FUND REVENUE

Townsend operates an enterprise fund for its potable water system. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity (in this case, the provision of potable water) are segregated into a special fund. However, the enterprise fund does not establish a separate, autonomous entity from the municipal government. The principal revenues for the enterprise fund are customer charges for water sales and related services. In Townsend, these revenues are forecasted to cover the cost of operating the water department.

Water revenue is anticipated to be \$1,087,583.00 in FY20. Approximately \$280,874.00 of the water revenue is used to fund employee benefits and the water fund's share of various insurances and a percentage of the town's financial and MIS offices. The remaining \$806,709.00 supports direct Water Department services, including salaries, operating expenses, and debt service. Personnel costs are projected to increase by 2.5% between FY19 and FY20, and by 2.5% thereafter, while 1% growth is projected in operating expenses for each year in the forecast.

FY20 WATER ENTERPRISE- FOUR YEAR REVENUE TREND



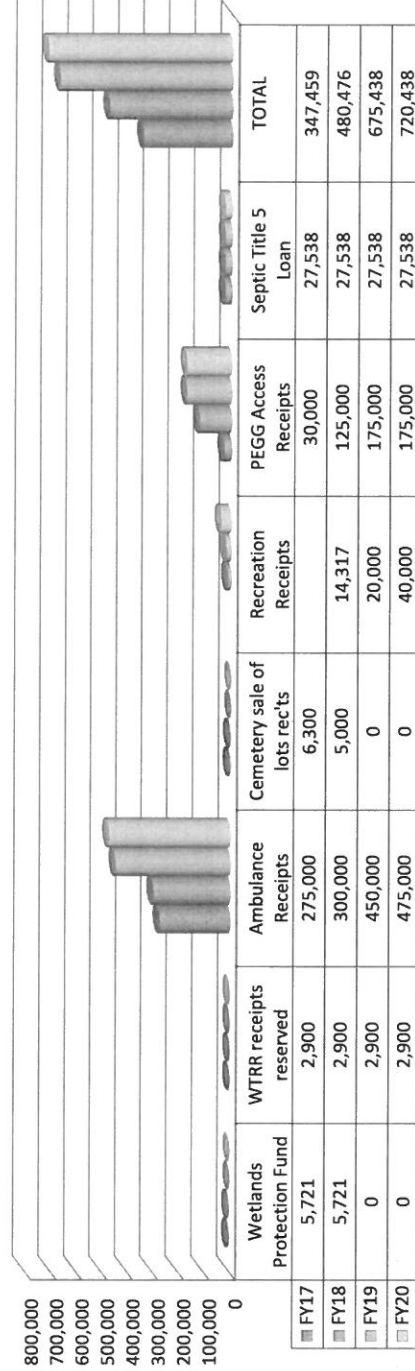
OTHER AVAILABLE FUNDS

The sources of all other available funds projected for FY20 include: West Townsend Reading Room (WTRR) receipts reserved, PEG Cable Access receipts, Recreation receipts, and Ambulance receipts. These combined sources represent a total of \$720,438.00 in FY20. These sources are recognized as revenues, and are level-funded during the period of the forecast.

- WTRR receipts reserved. These are receipts from the rental of the West Townsend Reading Room.
- Townsend also collects receipts from the operation of its ambulance service in a special revenue fund. These revenues are reserved for offsetting the expense of running the ambulance and for the purchase of ambulance related capital items. Ambulance revenue has been budgeted at \$475,000 in FY2020.
- Cable access license receipts: The Town collects revenue as part of the public access cable license agreement that it grants.
- Septic Title 5 Loan: The State offers 0% loans to communities, which in turn provide low-interest betterment loans to eligible homeowners with failed septic systems.

Free cash is the remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Free Cash had been used by Townsend as a source of funding for special warrant articles, snow deficits and other minor issues. As a best practice, since FY16, the Town has not used free cash for ongoing operations. It is projected that the Town will use approximately \$600,000 in free cash each year for general stabilization, capital stabilization, and snow and ice reserves.

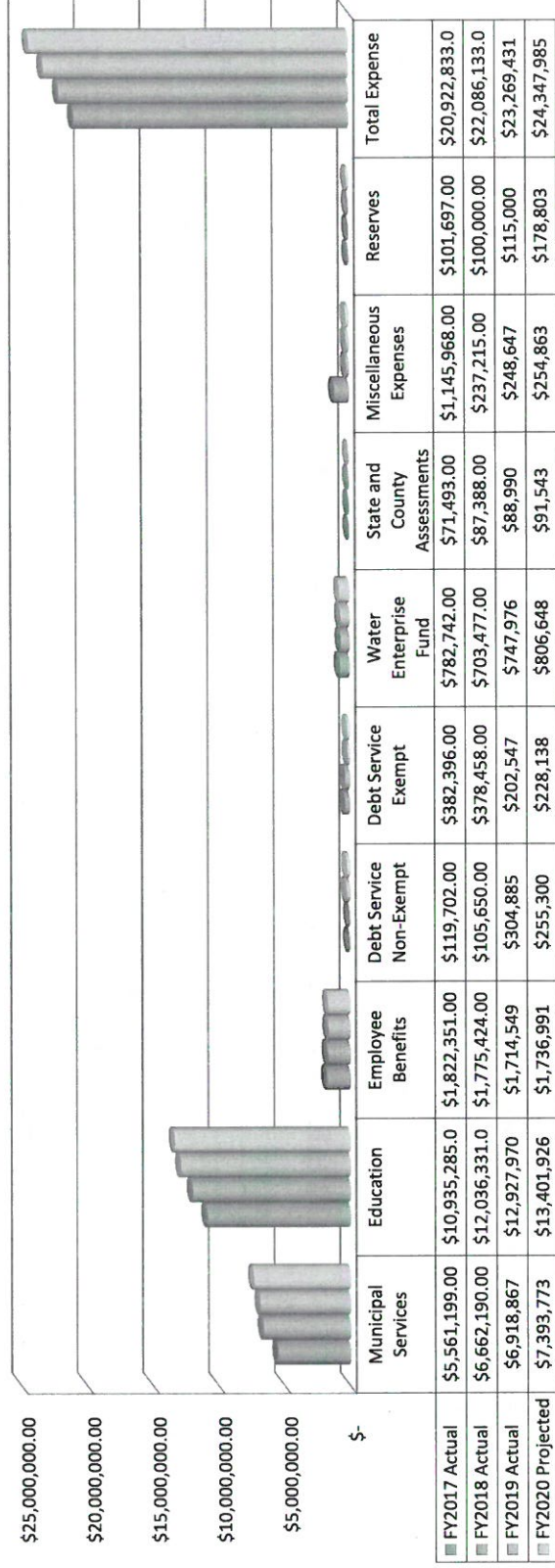
OTHER AVAILABLE FUNDS- FOUR YEAR TREND



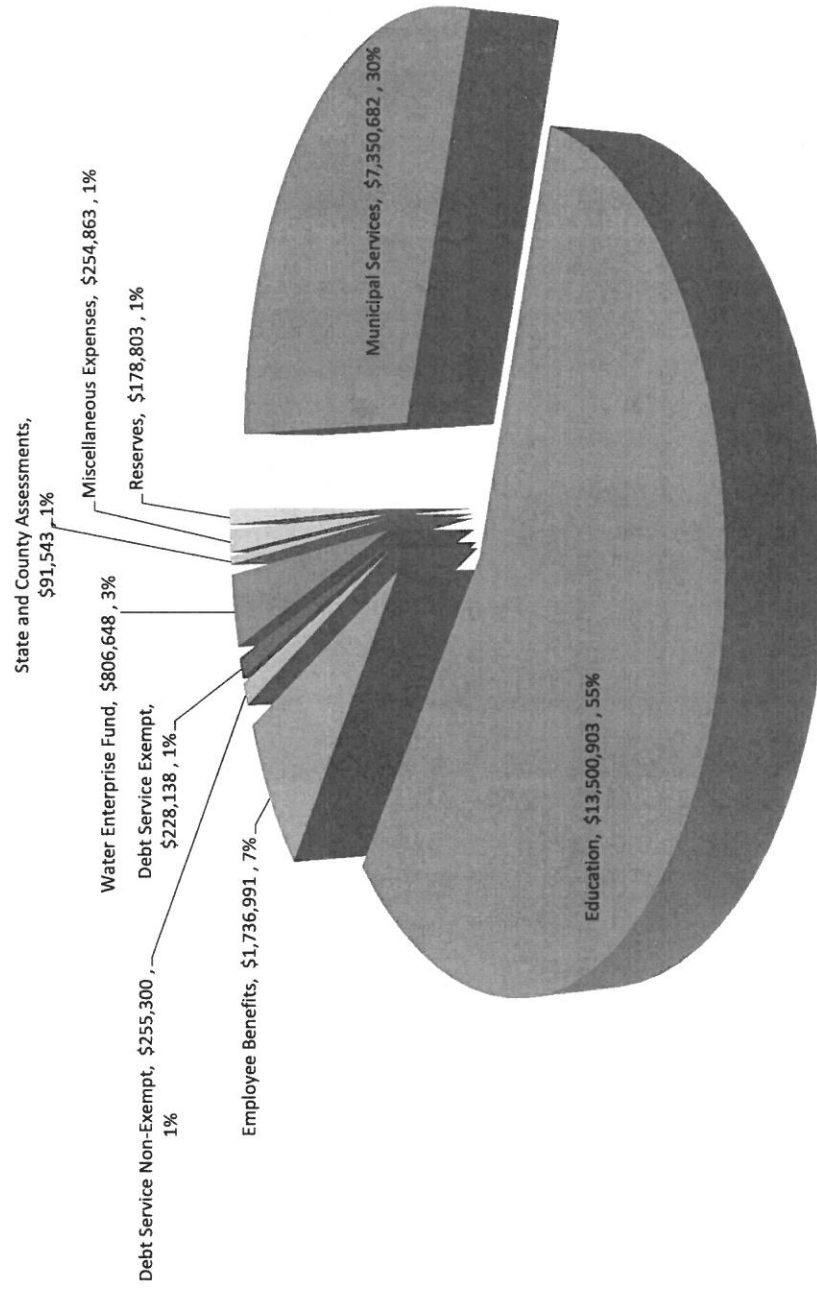
EXPENDITURE PROJECTIONS

Detailed projections are contained in six "Expenditure" worksheets, including Expenditure Projections, COLA and Wages, Enterprise Funds, Benefits, Debt, and Debt Detail. Each of these pages ties into the FY20 Line Item Operating Budget. The FY20 Line Item Operating Budget is then consolidated into a best practices Omnibus Budget document for review, consideration and vote at the Annual Town Meeting.

FY20 EXPENDITURES AND A FOUR YEAR TREND



FY20 EXPENSE DOLLAR AND PERCENTAGE BY FUND TYPE



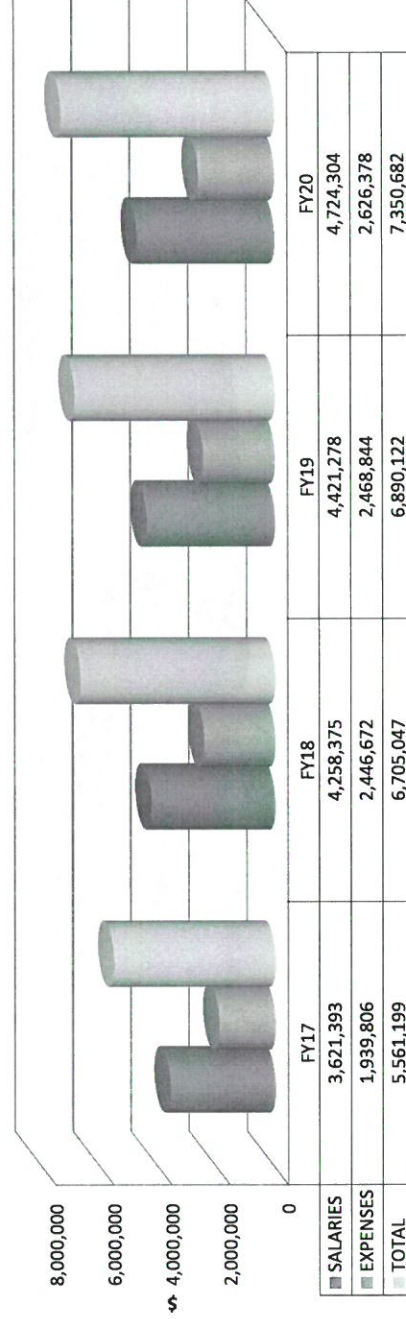
MUNICIPAL DEPARTMENTS

In the forecast, Town departments have been grouped by two major categories, salaries and expense, consistent with best practices and town and state expenditure reporting. Additional detail is provided separating expenditures in the general categories of General Government, Public Safety, Education, Streets and Highways, Solid Waste, Human Services, Culture and Recreation, Debt Service, and Insurances.

For projection purposes, the forecast utilizes a 2 1/2 % wage adjustment, but this is intended as an example of cost impact moving forward and not a recommendation for any wage settlements. As the Town's detailed budget is prepared, this cost factor will be modified based on the actual employees eligible for a step increase. Cost impacts have been included in the Expenditure Projections worksheet within each Salary and Wages line item. The COLA and Wages worksheet allows for simulation of other wage agreements and step amounts.

Expenses have been projected to increase by 1 percent per year, although the forecast does allow for different rates of growth for different departments.

MUNICIPAL SALARIES AND EXPENSES FOUR YEAR TREND



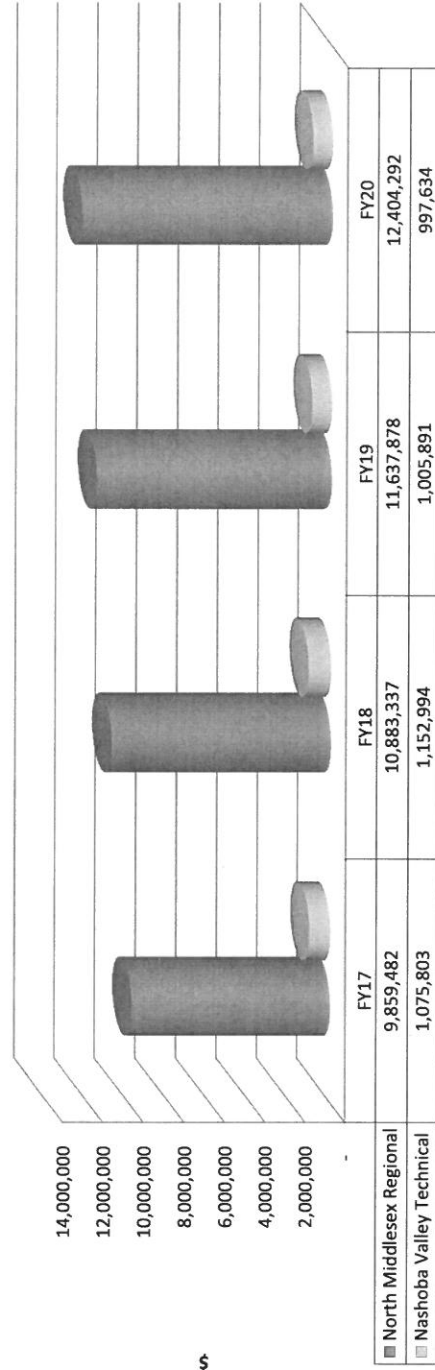
EDUCATION

Townsend participates in two regional school districts. The first and largest of these districts is the North Middlesex Regional School District (NMRSD). The Town's preliminary operating assessment, which is the general and transportation assessments, for FY20 is \$11,050,000.00. This amount represents a 4.8% increase over the FY19 assessment. There is a continuing effort being made by all parties to reduce this number as it is not at all sustainable for the Town of Townsend. Additionally, the town has a FY20 NMRSD Debt Assessment of \$1,394,632.00, which is a driven nearly entirely by the previously authorized new high school project.

The second regional school district is Nashoba Valley Technical High School (NVTHS). The Town's operating assessment for FY20 is \$921,300.00, or level funded from FY19.

The General and Transportation Assessments have been combined and projected to increase by 3.5% during future years of this forecast. The Debt service is based upon twenty-five-year term borrowing. Funding for Bond Anticipation Notes (BANs) are projected in FY2020 based upon future capital projects.

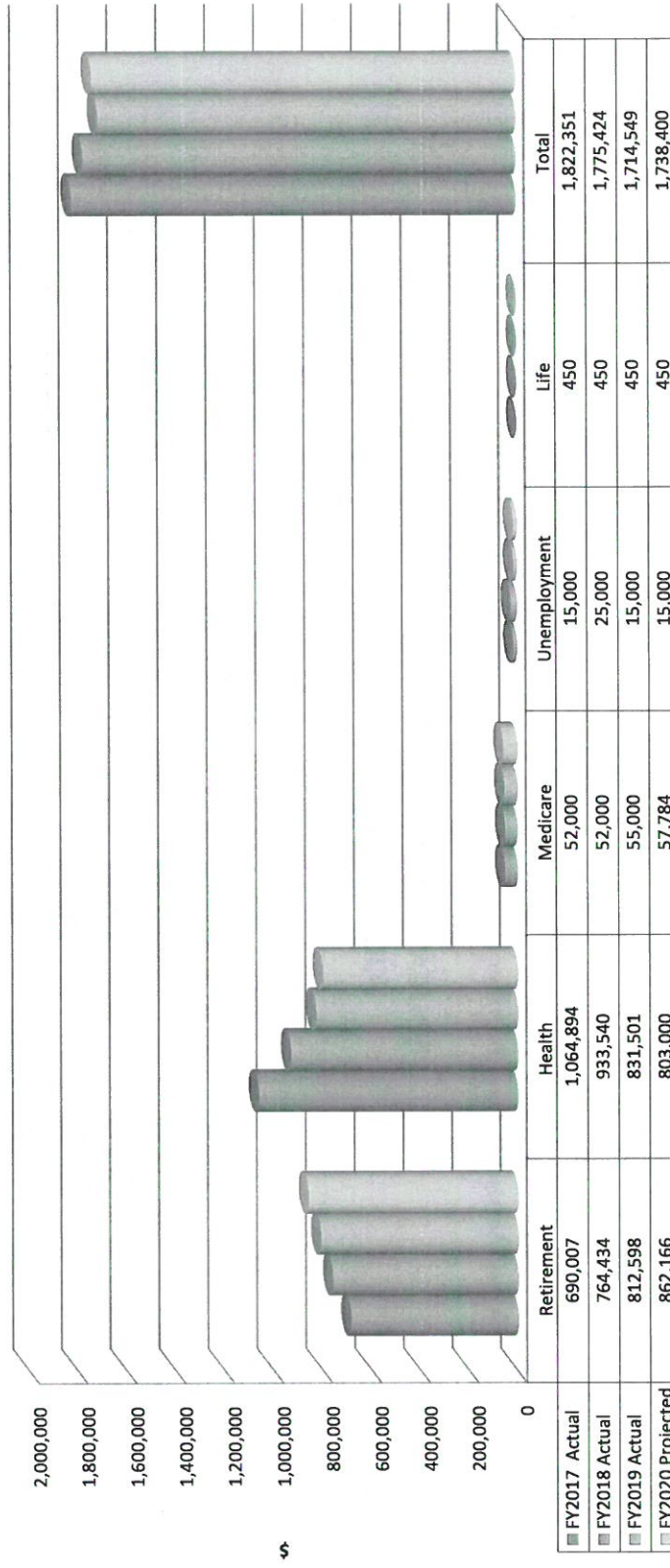
EDUCATION EXPENDITURE FOUR YEAR TREND



EMPLOYEE BENEFITS

Employee benefits, including Retirement, Unemployment, Health Insurance, Life Insurance and Medicare are big budget drivers.

EMPLOYEE BENEFITS EXPENDITURE FOUR YEAR TREND



Retirement - Town pension costs are projected based on the estimated appropriations issued by the Public Employee Retirement Administration Commission (PERAC) for Middlesex County. The appropriation letter from PERAC breaks down the assessments to the member towns, school districts, and housing authorities and shows the percentage of the total borne by each entity.

The forecast applies this percentage to the future appropriation amounts identified by PERAC as necessary to maintain the pension funding schedule going forward. The prior year actuary included an inflation factor of 6.5% through FY 2020 and a 4% increase thereafter. There will likely be changes to these projected pension costs for Townsend and therefore they should be monitored in future years to reflect any revisions in the necessary funding. Pension costs for FY 20 are \$812,598, or 43% of the overall personnel benefits cost.

Health Insurance- The Town receives its health insurance through the Massachusetts Interlocal Insurance Association (MIIA), a health insurance program representing many Massachusetts communities. The Town regularly puts the health insurance out to public bid in an effort at obtaining better pricing if available.

Actual health insurance expenses are projected to be down for FY20. As a result of excellent loss ratio over the past two years, the town is projected to realize no increase in premium expense for FY20. This is on top of the FY18 and FY19 expense reduction that was tied to the negotiated change in the percentage split between the employees and the town from 85%-15% to 75%-25% and then significant plan design changes. In an effort to further fine tune the health insurance expense, the Town conducted an annual subscriber audit to make sure we were appropriately budgeting for the correct number of subscribers for FY20.

The projected expense reflects the number of current subscribers as well as a buffer to cover any potential new subscribers that may come on during the fiscal year.

For the purpose of the forecast, health insurance expenses have been projected to grow each year, but by a declining percentage each year (e.g. 7% for FY2021, and 6% for FY2022). Health insurance expense for FY20 is projected to be \$803,000.

Medicare - Medicare has been forecast to increase to \$56,375 in FY20, or 3% of the overall personnel benefits cost. This is projected to increase by 2.5% annually.

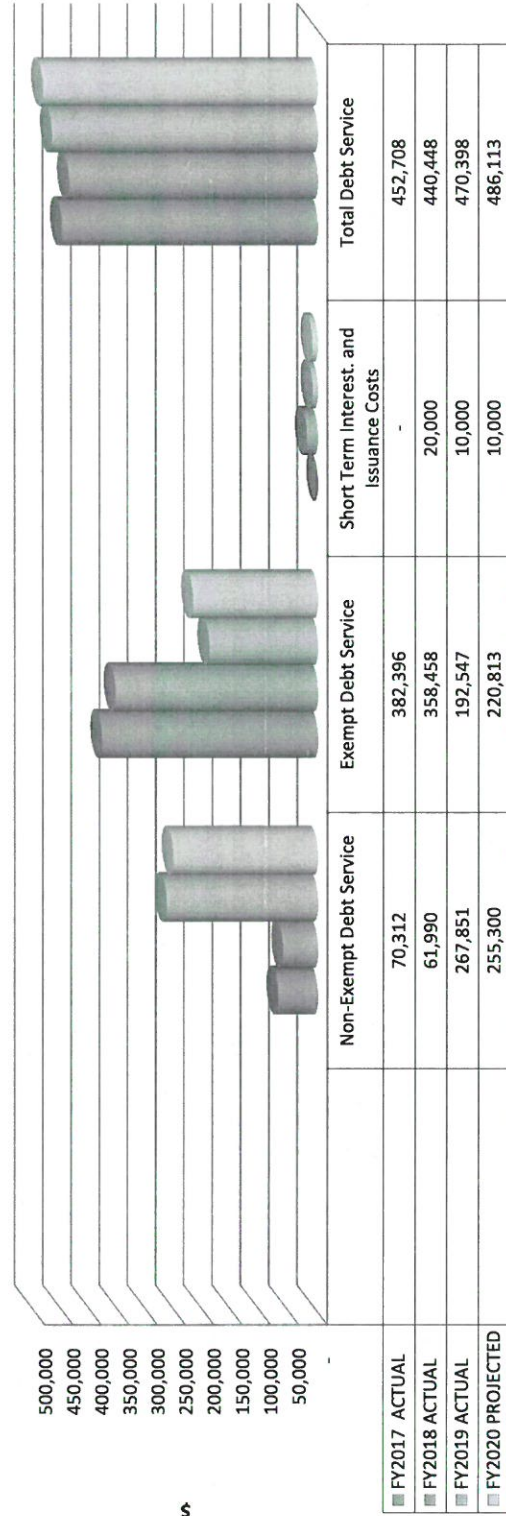
Unemployment/Life Insurance - Unemployment is funded at \$15,000 for FY20 reflecting the fact that the Town has not incurred significant unemployment costs as a result of layoffs in recent years. Life Insurance is level funded at \$450 each year of the forecast.

DEBT SERVICE

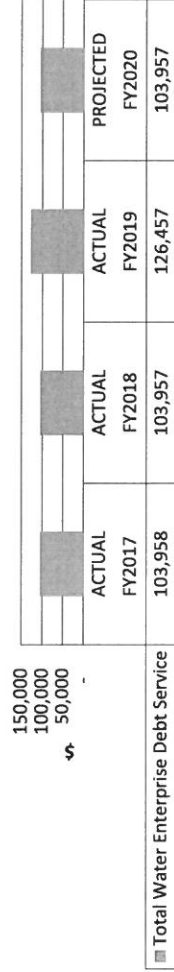
General Fund Non- Excluded - Debt Service costs in this category are funded within the limits of Proposition 2 ½, i.e., they are funded within the Town's annual operating budget. Projects funded from non-excluded resources include the landfill closure, part of a fire truck, West Townsend Fire Station, and Fire Pumper truck (see Debt Detail tab.) At present, existing non-excluded debt service will increase in FY20 to \$255,300. After this, debt service for these projects will decline annual until they are fully paid in FY2038.

General Fund Prop 2 ½ Excluded - Debt Service costs in this category are approved by the voters and are funded outside the limits of Proposition 2½ via a debt exclusion. Approved projects include land acquisition, landfill closure, and Public building. Excluded debt is raised via an increase in property tax and is acknowledged on the Revenue Projections and Expenditure Projections tabs. (See also Debt Detail tab.) School debt service, including excluded and non-excluded with the Education Services appropriation category. Water debt service is grouped within the Water Enterprise appropriation category.

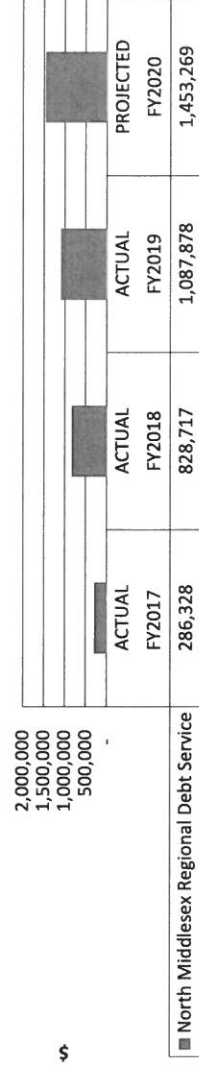
General Government Debt Service- 4 Year Trend



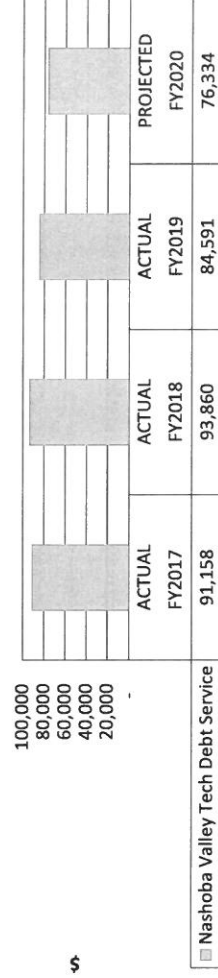
Total Water Enterprise Debt Service- 4 Year Trend



North Middlesex Regional Debt Service- 4 Year Trend



Nashoba Valley Tech Debt Service- 4 Year Trend



ENTERPRISE FUND EXPENDITURES

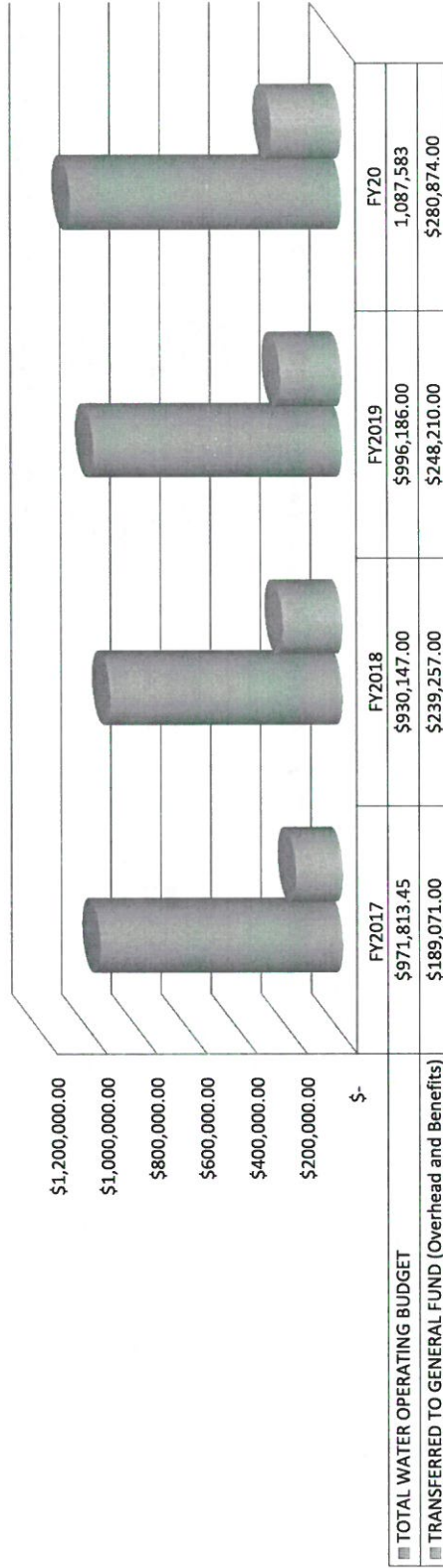
The Town has established an enterprise fund for all Water Department activities. This full cost recovery program is estimated to be \$1,088,048 for FY20.

The costs associated with this revenue are broken down into two categories. 'Water-Only' or direct service costs include personnel, contractual, supplies, other, capital and debt service expenses and 'Transfer to Town' for employee benefits and other overhead charges. These charges include Retirement, Health Insurance, Medicare, and Workers Compensation, general insurance and a percentage of the town's finance and MIS offices and are reimbursed to the Town as best practices in municipal finance.

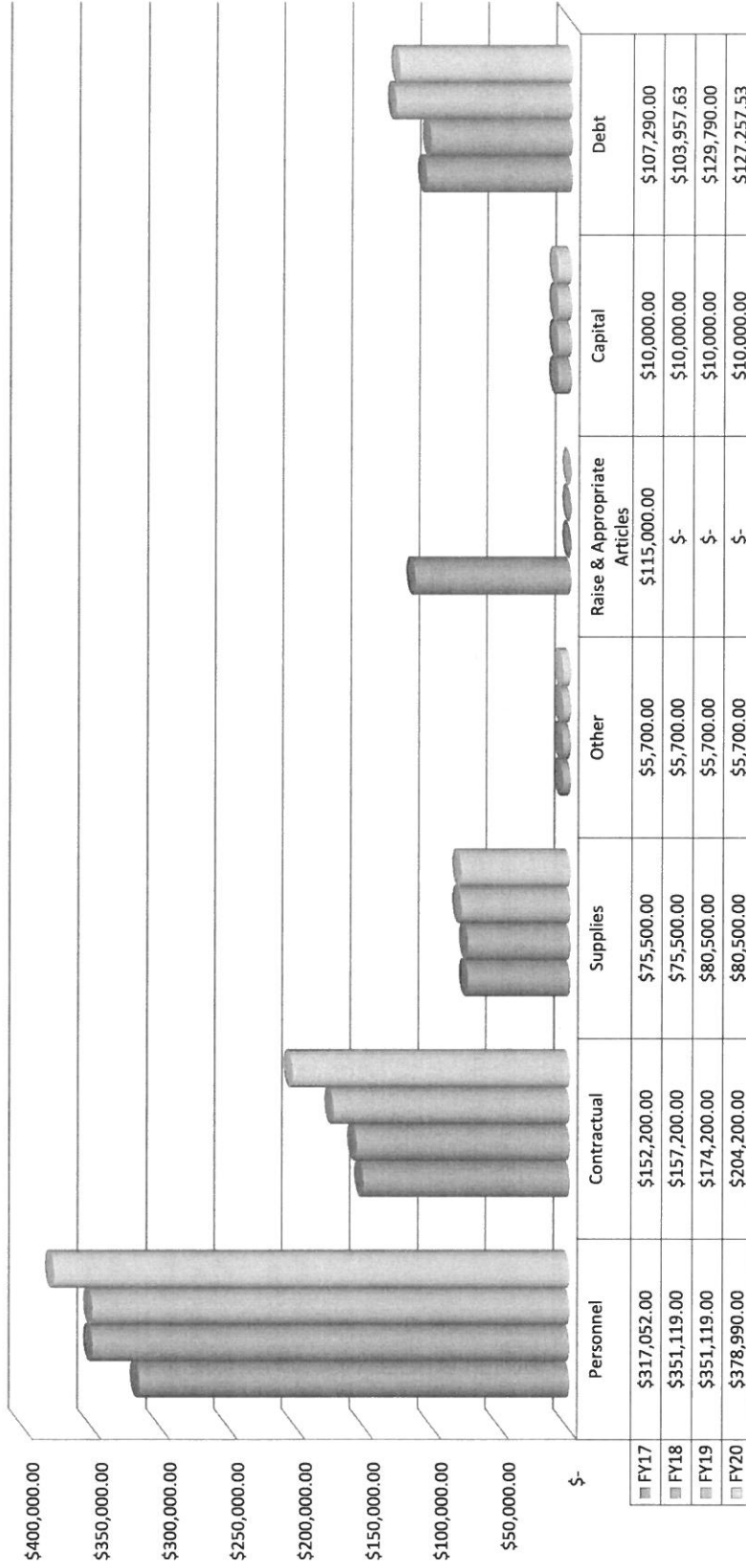
The 'Water-Only', or direct service costs, for FY20 equal \$806,648, or 76% of the overall expenses while the Transfer to Town, or employee benefit and overhead charges, for FY20 equals 24% of the total budget or \$281,400.00.

The forecast includes a 2.5% increase in personnel to account for steps, COLA, and other related personnel costs. Contractual services, supplies, and other are inflated by 1% annually. Capital is level funded at \$10,000 annually while debt service is matched against a specific debt service schedule.

FY20 WATER ENTERPRISE FOUR YEAR TOTAL BUDGET TREND



FY20 WATER ENTERPRISE FOUR YEAR EXPENSE TREND



STATE AND COUNTY ASSESSMENTS

All State assessments included in the forecast are based on the Cherry Sheet estimates in the Governor's House 1 version of the FY20 budget. This cost center represents an extremely small 0.4% of the overall budget. The most significant of the State assessments in Townsend are Regional School Transportation, the MBTA, RMV Non-Removal, and Air Pollution.

Similar to the Cherry Sheet state aid accounts on the revenue side, Town officials will need to monitor the State budget process for FY20 and follow the release of local assessment estimates until the State budget process concludes with the issuance of final FY20 Cherry Sheets and local assessments. All assessments other than the RMV expense are forecast to increase by 2.5% annually.

MISCELLANEOUS EXPENSES

Property/Liability/Workers Compensation Insurance - This insurance covers municipal buildings and contents, motor vehicles, public official liability and workers compensation insurance. The projection is forecasted to grow modestly at 4.5% in each year of the forecast thereafter.

Cherry Sheet Offset - The cherry sheet offset in Townsend is for Library services is forecast to remain stable. As an offset, however, any change has no impact on the budget as these receipts are earmarked for library spending without appropriation. As such, any growth in this revenue is offset on the expenditure side of the forecast to essentially remove this aid from the Town's general revenues.

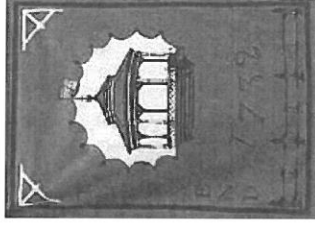
RESERVES/OTHER

Overlay - Reserves/Other includes the annual allowance for abatements and exemptions (Overlay). The overlay has been projected at a goal of 0.75% of the annual tax levy per year. However, in a revaluation year, a community typically has more abatement requests, so a good practice is to increase the overlay to reflect the risk of additional abatements.

General and Capital Stabilization - The forecast anticipates that a goal of \$200,000 will be deposited each year in the Town's General Stabilization Fund and Capital Stabilization Fund, for a total of \$400,000, from free cash generated in the prior fiscal year, subject to available funding. This practice will allow the Town to increase both reserve funds - the first to be used in the event of an emergency and the second to be used to establish an annual allocation of funding to address capital needs.

Snow and Ice Deficit - The forecast anticipates that the Town will deposit \$200,000 from free cash into a snow and ice deficit fund that will provide funding for unanticipated expenses in the Town's response to snow and ice conditions.

CAPITAL PLANNING COMMITTEE



Lindsey Morand, Chair

Jerri Lyn Bozicas
Wayne Miller
Lynn Garafola

Chris Nocella
Natalie Call
Mark Hussey

General Bylaw-Chapter 14. Capital Planning Committee

A.

A Capital Planning Committee is hereby established (hereinafter "the Committee"). The Committee shall be composed of seven members appointed as follows: Three members appointed for one-year terms: One member shall be appointed by the Finance Committee, one by the Planning Board and one by the Board of Selectmen. These appointees may be, but need not be, members of their respective board or committee. These terms shall end on June 30 of each year. Four at-large members shall be appointed by the Moderator for

three-year terms, arranged so that either one or two such terms of office expire in any given year. These appointees may be members of other Town boards. The Committee shall choose its own officers.

B. The Committee is charged with the responsibility of reviewing all proposed capital improvements and subsequently submitting annually a report to the Board of Selectmen, containing a recommended capital budget for the coming fiscal year and also a capital program for the following four years. Capital items are defined as identified Town future projects, programs, improvements, and acquisitions having a useful life of at least five years and a cost of at least \$10,000, including requests for funds for a class of assets that exceeds \$10,000. The program is updated annually, with the first program year deleted and a new fifth program year added.

C. All officers, department, boards and committees, shall, by December 1 of each year, give to the Committee, information concerning all capital projects, programs, improvements, and acquisitions anticipated as necessary during the next five years. The Committee shall consider all such requests and, in doing so, may confer with any Town officer, department, board or committee or request additional information it determines is needed in order to evaluate and prioritize submitted items.

D. The Committee shall consider the relative need, impact, timing and cost of proposed capital expenditures and the effect each will have on the financial position of the Town. In evaluating and scheduling the requests, the Committee will consider the following criteria: (1) Risks to public safety or health. (2) Deterioration of Town facilities. (3) Coordination with other capital requests. (4) Requirement of state or federal law or regulation. (5) Improvement of operating efficiency. (6) Systematic replacement. (7) Equitable provision of services and facilities. (8) Protection and conservation of resource.

E. Each year 60 days prior to the Annual Town Meeting the Capital Planning Committee shall submit the Capital Improvement Plan (CIP) to the Board of Selectmen as the recommended Capital Budget. The Board of Selectmen, in coordination with the Town Administrator shall finalize the Capital Budget and submit it to the Finance Committee for funding recommendation and consideration at a Town Meeting.

No appropriation shall be voted for a capital improvement requested by a department, board or commission unless the proposed capital improvement is considered in the Committee's report or determined by the Board of Selectmen, upon recommendation of the Town Administrator, to be of an emergency nature. The Committee may amend, add to, or delete from any Capital Budget recommendation, items previously adopted by the Town, if it finds reasonable cause why such information was not submitted for consideration at the Annual Town Meeting, and must be acted upon before the next Annual Town Meeting. Any such amendment, addition or deletion must be submitted to the Board of Selectmen for its consideration and approval and reported to the next Special Town Meeting for adoption.

FIVE YEAR ROLLING CAPITAL PLAN

DEPARTMENT	PROJECT/EQUIPMENT TITLE	DEPT PRIORITY	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	5 YR TOTAL
Facilities	Memorial Hall Roof Replacement (272 Main)	1	140,000					140,000
	Recreation Building Roof Replacement (274 Main)	1	50,000					50,000
Fire-EMS	Replace Squad (2007)	2	77,000					77,000
	Replace Forestry 1 (1995)	3	197,000					197,000
	Replace Engine 2 (1995)	4	475,000					475,000
	ALS Equipment Replacement (Cardiac Monitor, EZIO, etc.)	2		59,745				59,745
	Replace Ambulance 2 (2012)	1		215,000				215,000
	Replace Car 1 (2012)	1			69,978			69,978
	ALS Equipment Replacement (Cardiac Monitor, EZIO, etc.)	1				62,732		62,732
	Replace Engine 3 (2002)	1				525,000		525,000
	Replace Self Contained Breathing Apparatus	1					200,000	200,000
Highway	Roadway Paving & Maintenance	1	250,000	200,000	200,000	200,000	200,000	1,050,000
	New Cat 930M Loader	1	170,000					170,000
	F550 4x4 one-ton dump truck w/plow	2		75,000				75,000
	IT Loader Rebuild Motor and new Transmission	3		40,000				40,000
	New 6 Wheel Dump Truck w/Plow and Sander	1			205,000			205,000
	F550 4 x 4 one ton dump w/plow					80,000		80,000
	New 6 Wheel Dump Truck w/Plow and Sander	1					210,000	210,000

Police	Vehicle Lease (\$) - from Tax Levy Operating Budget									
		1	60,000	60,000	60,000	60,000	60,000	60,000	60,000	300,000
	HVAC Replacement	2	25,000							25,000
	Joint Fire/Police Radio Upgrade/Replacements	1	175,000	110,000						285,000
	Microwave Link to Pepperell RECC			65,000						65,000
	Regional Frequency/Repeater (Pepperell RECC)				175,000	25,000				200,000
	Replace Lobby Door/Key Control Upgrade	3	30,000							30,000
	Installation of Restroom on Second Floor of Station			15,000						15,000
	Renovation of Communication Center/Centralized Records			60,000						60,000
	Construct replacement well at Cross Street /treatment facility	4						3,000,000		3,000,000
Water	Main St Pump Station-Replacement Well Development	3					2,000,000			2,000,000
	Emery Rd to South Harbor Main Loop	2		2,500,000						2,500,000
	1 Ton Dump Truck w/plow	5	50,000							50,000
	Replace 3,000ft of 6' cast iron Main on New Fitchburg	1		1,000,000						1,000,000
	West Elm St Main Replacement w/booster	6								
	Main St Water replacement Harbor lights to Harbor Mall	7				3,000,000				3,000,000
	F350 Dump Truck w/plow	1	55,000							55,000
	Total, All Departments		1,754,000	4,399,745	3,709,978	5,952,732	3,670,000	19,486,455		
Cemetery Parks										
	Recap By Department		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL		
	Facilities Maintenance./Recreation		190,000	0	0	0	0	190,000		
	Fire-EMS		749,000	274,745	69,978	587,732	200,000	1,881,455		
	Highway		420,000	315,000	405,000	280,000	410,000	1,830,000		
	Police		290,000	310,000	235,000	85,000	60,000	980,000		
	Water		50,000	3,500,000	3,000,000	5,000,000	3,000,000	14,550,000		
	Cemetery Parks		55,000	0	0	0	0	55,000		
	Total		1,754,000	4,399,745	3,709,978	5,952,732	3,670,000	19,486,455		

FISCAL YEAR 2020 APPROVED CAPITAL PLAN

DEPARTMENT	PROJECT/EQUIPMENT TITLE	COST FY20	DESCRIPTION OF ANTICIPATED FUNDING
Recreation	Recreation Building Roof Replacement (274 Main)	50,000	Capital Stabilization Fund
Highway	Roadway Paving/Maintenance	250,000	Free Cash
Highway	Roadway Paving/Maintenance	50,000	Excise Tax Revenue
Police	Year 2- Marked Cruisers Vehicle Lease (s)	60,000	Operating Budget (Tax Levy)
Police	HVAC Upgrade/Replacement	25,000	Capital Stabilization Fund
Police	Replace Lobby Door/Key Control Upgrade	30,000	Capital Stabilization Fund
Fire-Police	Joint Fire/Police Radio Upgrade/Replacement	175,000	Capital Stabilization Fund
Water Department	1 Ton Dump Truck w/plow	50,000	Water Dept. Retained Earnings
Total, All Departments		690,000	

5.4

Carolyn Smart

From: Select <sml412@comcast.net>
Sent: Thursday, April 18, 2019 2:01 PM
To: jkreidler@townsend.ma.us; csmart@townsend.ma.us
Subject: Fwd: Townsend student recognized at Nashoba Valley Technical High School
Attachments: MAVA_MVA Awards Nominee Write Ups_READ Script (1).pdf; Untitled attachment 00201.html

Begin forwarded message:

From: "Chapman, Sheldon" <schapman@nashobatech.net>
Date: April 18, 2019 at 1:39:00 PM EDT
To: sml412@comcast.net, selectmancindyking@gmail.com, wmillerbos@gmail.com
Subject: **Townsend student recognized at Nashoba Valley Technical High School**

Dear Madam Chairwoman and members of the board,

I wanted to let you know that Amanda Fales of Townsend, is a nominee for the Massachusetts Vocational Association Secondary Student Award.

As you can read in the attached profile, Amanda is a credit to Townsend and Nashoba Valley Technical High School.

Regards,
Sheldon Chapman

Sheldon Chapman
School Committee
Nashoba Valley Technical School District
100 Littleton Road
Westford, MA 01886
schapman@nashobatech.net

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MVA Secondary Student Award Nominee

Amanda Fales, Townsend



Amanda is a student in the Health Assisting program and is one of the top students in the class of 2019. Amanda succeeds in whatever task she undertakes, always rising to a challenge whether that be in athletics, her academic course load, complete with Advanced Placement courses, or her technical area where she now participates in the Co-operative Placement program. In her Health Assisting program, Amanda is a hard working dedicated student who has successfully obtained her CPR, First Aid and Dietary Aid certification and has become a Certified Nursing Assistant! Along with her impressive academic and technical performance, she is also highly involved in athletics and student activities here at Nashoba Tech. A significant contributor for both the girls Soccer and Basketball teams, and was named a Captain for the basketball team in her senior year. Her hard work and dedication to both her academics and to the Nashoba Tech community earned her the honor of being appointed one of two Student Representatives to the School Committee for her senior year. In her role as representative, she has demonstrated leadership, poise, grace, and a well-spoken thoughtfulness as she has presented not only the reports on the daily activities of the students, but various perspectives on issues relevant to the lives of the students. For example, Amanda saw a need for a “college boot camp” to help students entering grade 12 prepare and apply for college. Together with another student and the guidance department, she began the process of organizing this boot camp for students in the next graduating class. Amanda also felt comfortable discussing what she saw as a rising need of the students for social emotional support, in a respectful and well thought out manner. Next year, Amanda plans to attend school to become a registered nurse and hopes to one day work in either an emergency setting or as a specialist to help others who like herself are afflicted with Type I Diabetes.

5.4

RECEIVED

APR 16 2019

BOARD OF SELECTMEN

Townsend VFW Post #6538 and its Auxiliary will hold an Easter Egg Hunt on the VFW grounds in West Townsend on Saturday, April 20th. Children nine years of age or younger who live in Townsend or are relatives of Townsend VFW Post or Auxiliary members are welcome to participate.

The children should gather in front of the VFW Function Hall prior to the 2:00 p.m. (sharp) starting time. The young people must bring their own bags, pails, or baskets to hold their "finds". It is rumored that the Easter Bunny might make an appearance at the Easter Egg Hunt.

This very active Veterans group requests that you only bring children who live in Townsend to the Easter Egg Hunt unless you are affiliated with the Townsend VFW Post or its Auxiliary, that you are prompt, and that you allow the children to locate the Easter eggs without adult coaching.

Carolyn Smart

From: Stacy Schuttler <sschuttler@cwmars.org>
Sent: Wednesday, April 17, 2019 1:02 PM
To: Carolyn Smart
Cc: Valerie Goodrich; Alison Bird
Subject: Cathy Hill - 25 years!

Hi Carolyn,

I thought that it might be nice if the BOS gave Cathy Hill an acknowledgement in their announcements at a meeting. She celebrated her 25th year as an employee of the Townsend Public Library on April 15, 2019!

Thanks,
Stacy

--

Stacy Schuttler

Library Director

Townsend Public Library

sschuttler@cwmars.org

[978-597-1714](tel:978-597-1714)

www.townsendlibrary.org

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