

TOWNSEND

MASSACHUSETTS

Fiscal Year 2020 Town Meeting and Budget Book

Voter's Guide to Open Town Meeting
Budget Policy and Back-up Financial Data
Capital Plan Policy and Process



TOWN MODERATOR

John Barrett, Esquire

TOWNSEND BOARD OF SELECTMEN

Sue Lisio, Chair

Wayne Miller, Vice Chair

Don Klein, Clerk

TOWN ADMINISTRATOR

James M. Kreidler, Jr.

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

TABLE OF CONTENTS

• Town Of Townsend, Massachusetts Community Profile.....	4
• Municipal Organizational Chart.....	6
• Elected Boards/Commissions/Committees/Positions.....	28
• Appointed Boards/Commissions/Committees.....	28
• A Voter's Guide To Town Meeting.....	29
• Glossary Of Town Meeting And Municipal Finance Terms.....	37
• Town Of Townsend Approved Budget Process.....	45
• Municipal Finance In Regional Comparable Communities.....	48
• Revenue And Expenditure Forecast Introduction.....	51
• Description Of Revenue-Expense Tool Worksheets.....	52
• Revenue Projections.....	54
• Property Tax Levy.....	57
• State Aid Cherry Sheet	60
• Unrestricted General Government Aid (UGGA).....	60
• Chapter 70	61
• Veterans Benefits.....	61
• Exemptions For Veterans, Elderly, Etc.....	61
• Aid To Public Libraries:.....	61
• State-Owned Land	61
• Estimated Local Receipts.....	62
• Enterprise Fund Revenue.....	64
• Other Available Funds	65
• Expenditure Projections.....	66
• Municipal Departments.....	68
• Education.....	69
• Employee Benefits.....	70
• Retirement	71
• Health Insurance.....	71
• Medicare.....	71
• Unemployment/Life Insurance.....	71
• Debt Service.....	72

• General Fund Non- Excluded.....	72
• General Fund Prop 2 ½ Excluded	72
• Enterprise Fund Expenditures	74
• State And County Assessments.....	76
• Property/Liability/Workers Compensation Insurance.....	76
• Cherry Sheet Offset.....	76
• Reserves/Other.....	76
• Overlay.....	76
• General And Capital Stabilization.....	76
• Snow And Ice Deficit.....	76
• Capital Planning Committee.....	77
• Five Year Rolling Capital Plan.....	79

TOWN OF TOWNSEND, MASSACHUSETTS COMMUNITY PROFILE

Brief History

What is today the Town of Townsend was settled in the late 1600s and incorporated as the Town of Townsend in 1732.

Over the ensuing several decades, several boundaries changed and the Town's existing boundaries were established. During the American Revolution, Townshend became Townsend, since Townshend honored an English politician which was in opposition to the patriotic sentiments of the times. Industry developed during the 19th century, including the production of textiles, cooperage (production of wooden vessels such as barrels), and tanning.

The Town also had substantial agricultural land. A railroad allowed industry and agriculture to develop. However, by the middle of the 20th century, manufacturing and agriculture were in decline, as was common across the Commonwealth. Today, there is one major manufacturer in Townsend: Sterilite, which produces plastic housewares. Overall, the Town is considered a residential community and residents highly value the small-town, rural aesthetic.



Location and Geography

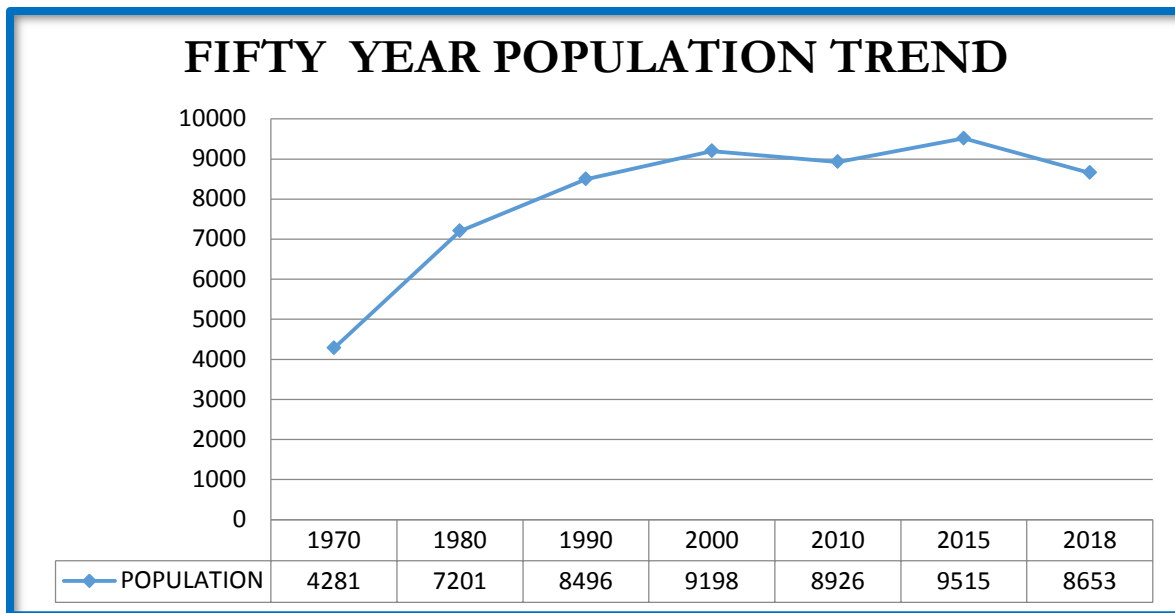
Townsend is located in the extreme north of Central Massachusetts, bordering the State of New Hampshire. It is bordered by Mason and Brookline, NH to the north, Pepperell to the east, Groton and Shirley to the southeast, Lunenburg to the south, and Ashby to the west. The closest major cities are Worcester,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



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



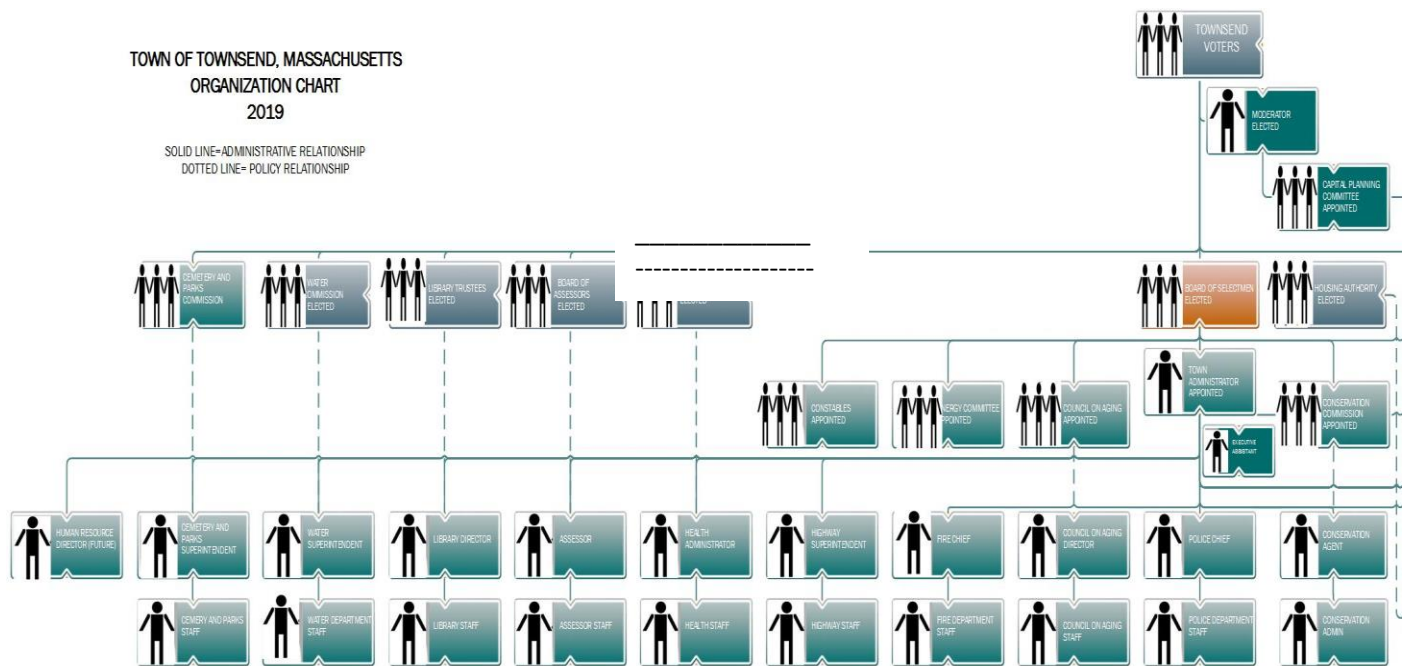
The current day New Beginnings United Methodist Church originally served as the Town Hall.

**DID YOU
KNOW...?**

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

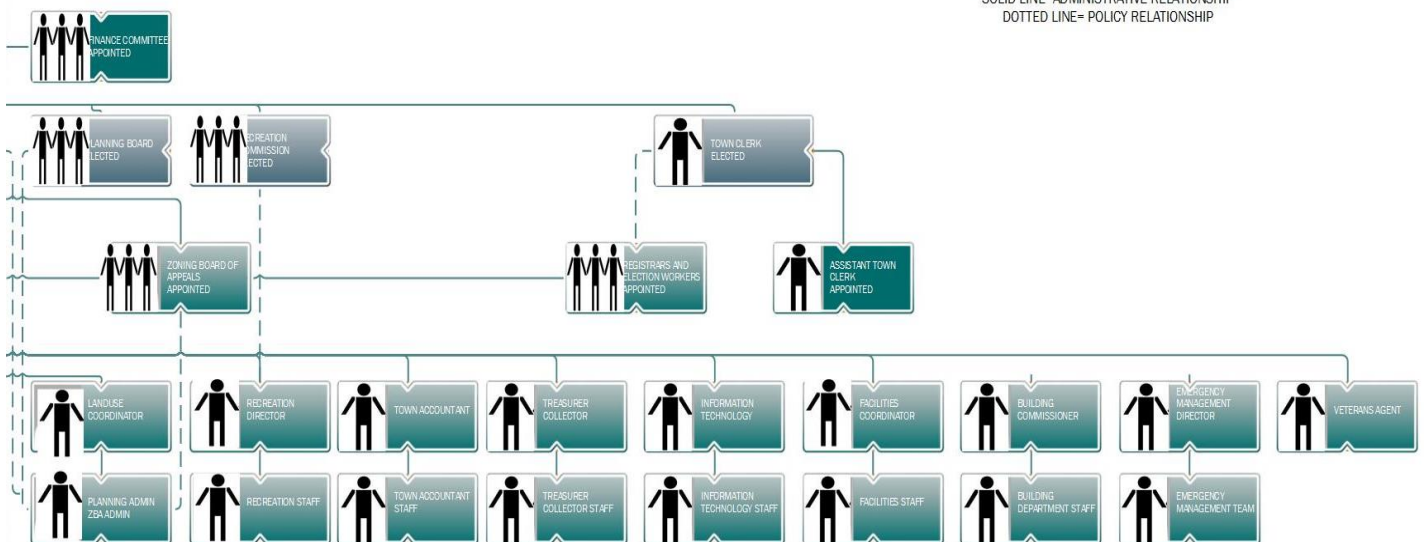
Photo credit: www.freedomsway.org

SOLID LINE=ADMINISTRATIVE RELATIONSHIP
DOTTED LINE= POLICY RELATIONSHIP



TOWN OF TOWNSEND, MASSACHUSETTS
ORGANIZATION CHART
2019

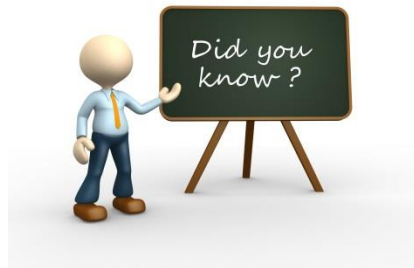
SOLID LINE=ADMINISTRATIVE RELATIONSHIP
DOTTED LINE= POLICY RELATIONSHIP



MUNICIPAL DEPARTMENT DESCRIPTION



The current day Town Hall, or “Townsend Memorial Hall,” was built in 1894 and was significantly renovated in 1999 with local funding and with grant funding from Mass Historic. This lovely building, built in the Queen Anne architectural style, has served the town well as the seat of our local government since that time.



ACCOUNTING

Lauri Plourde, Town Accountant

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. Hitzenbuhler, 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 for bring additional revenue

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 our 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	*	*	*	
Sealer 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.

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	
Administrative Assistant	.2	.2	.2	
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</i>	<i>Explanation of Changes</i>
Director	1	1	1	
Program Coordinator	1	1	1	
Asst. Prog. Coordinator	.23	.23	.5	Program assistance, publicity and PR.
Volunteer Coordinator	.4	.4	.4	
Outreach Coordinator	.5	.5	.5	
Kitchen Manager	.4	.4	.4	
<i>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 to 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 eleven (11) 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.
- Work proactively with the Energy Committee to develop and implement energy conservation improvements.

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	1	1	1	NA
Ops. FT Captain	1	1	1	NA
Ops. FT EMS Captain	1	1	1	NA
Ops. FT Lt.	1	1	1	N/A
Ops. FT FF/Paramedic	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	Promote existing employee to foreman
Heavy Equip. 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
Phone: (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

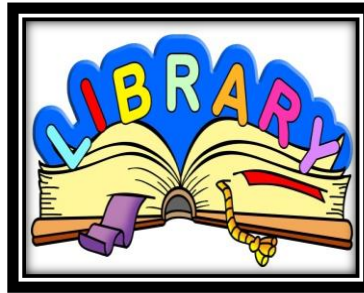
<i>Position Title</i>	<i>FY18 FTEs</i>	<i>FY19 FTEs</i>	<i>FY20 FTEs</i>	<i>Explanation of Changes</i>
Chief of Police	1	1	1	
Deputy Chief of Police	0	1	1	
Police Lieutenant	1	1	1	
Sergeant	3	3	2	
Patrol Officer	9	9	9	
School Resource Officer	1	1	1	
Reserve Patrol Officer (PT)	5	5	6	
Administrative Assistant	1	1	1	
Records Clerk (PT)**	-	2	1	
TOTAL FULL-TIME	16	16	16	
TOTAL PART TIME	6	7	7	

TOTAL EMPLOYEES	22	23	23	
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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 Tech.	2.1	2.7	2.7	
Librarian I/Library Tech. (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	1.5	1.5	1.5	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/COLLECTOR

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	
Asst. 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	

Elected Boards/Commissions/Committees/Positions

Amanda Dwight Entertainment Committee

Board of Assessors

Board of Health

Board of Selectmen

Board of Water Commissioners

Cemetery & Parks Commission

Democratic Town Committee

Library Trustees

Town Moderator

NMRSD School Committee

Planning Board

Republican Town Committee

Town Clerk

Townsend Housing Authority

Trust Fund Commission

Trustee of Soldier's Memorial



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

Properties 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



John Barrett, Esquire- Town Moderator

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.

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.

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.

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 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 the making of personal attacks would be 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.



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/mastatehouse/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 five 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.

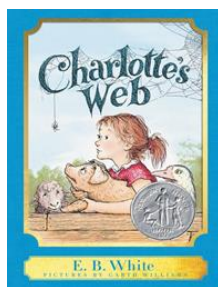
STABILIZATION FUND: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year 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.

Question: Do you know the Townsend connection to the Newbery Award winning children's book *Charlotte's Web*?



Answer: The connection is found through author E.B. White who was a local taxpayer for a number of years for the family farm here in Townsend that was known as the White Farm. The famous writer was known to visit the farm at family reunion time and his grand-niece, Townsend resident Lindsey Morand, holds a treasure trove of memorabilia chronicling his career and all the joy his works brought and continue to bring to adults and children alike around the world.

TOWN OF TOWNSEND APPROVED BUDGET POICY



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.

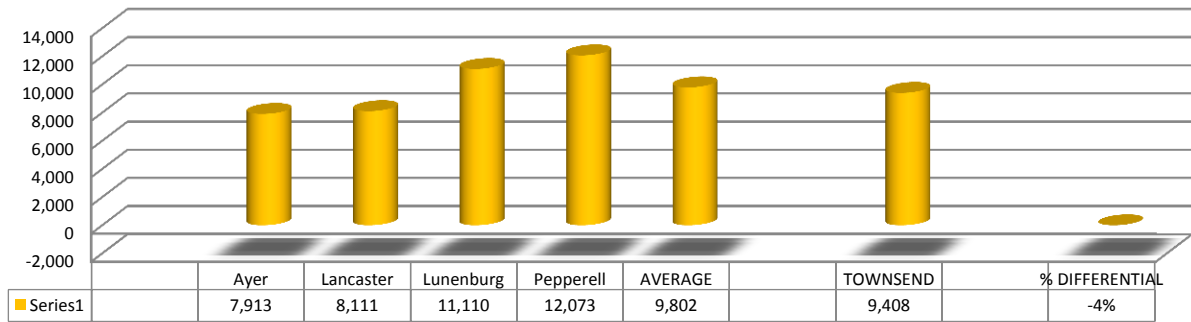
The Town Administrator shall ensure that any impacts to the operating budget are taken into account.

MUNICIPAL FINANCE IN REGIONAL COMPARABLE COMMUNITIES



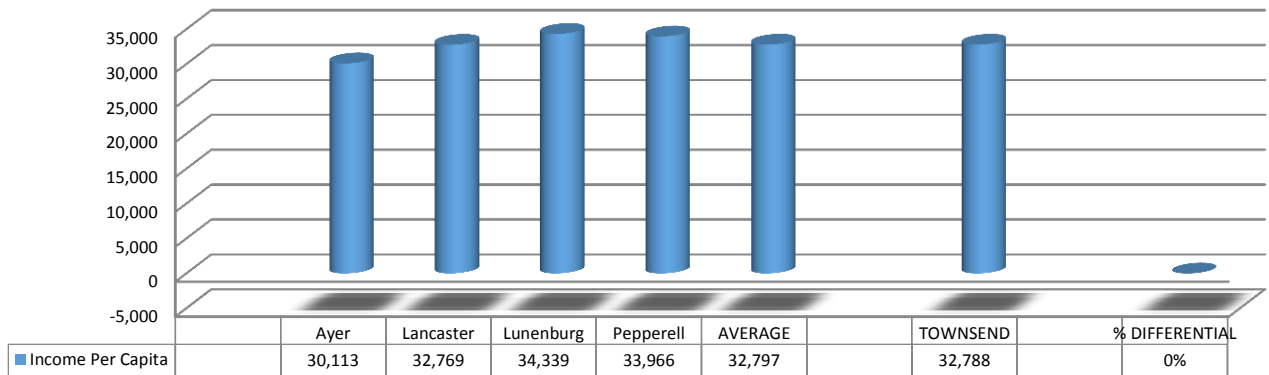
Data Source: Massachusetts Department of Revenue. Division of Local Services. Municipal Databank. Community Comparison Report
https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=Comparative_Report&ReportTitle=Community%20Comparison%20Report

Comparable Communities Population



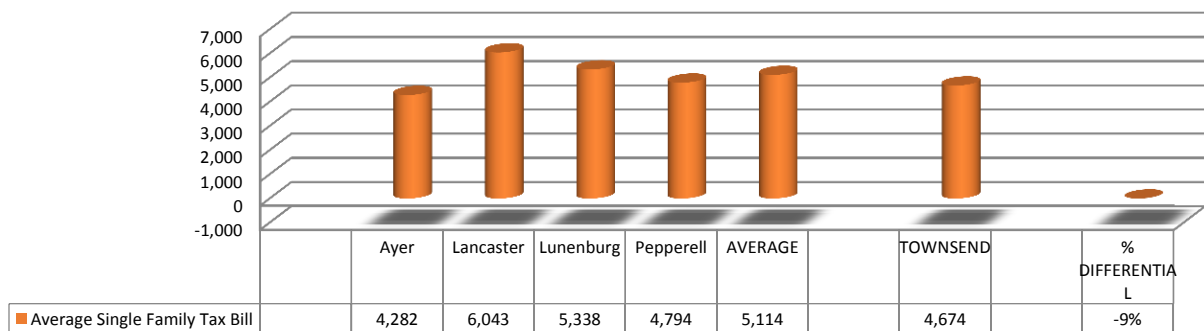
Townsend's population is 4% smaller than the average of the comparable communities.

Comparable Communities Income Per Capita



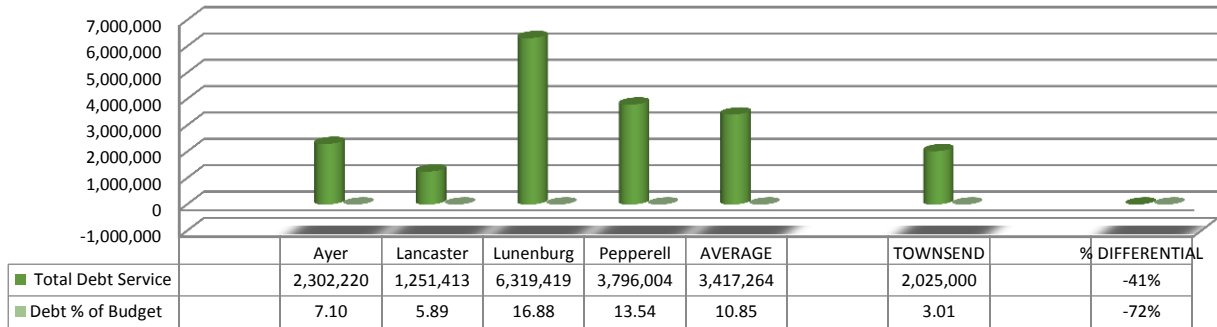
Townsend's income per capita is right at the average of the comparable communities.

Comparable Communities Average Single Family Tax Bill



Townsend's average single family tax bill is 9% less than the average of the comparable communities.

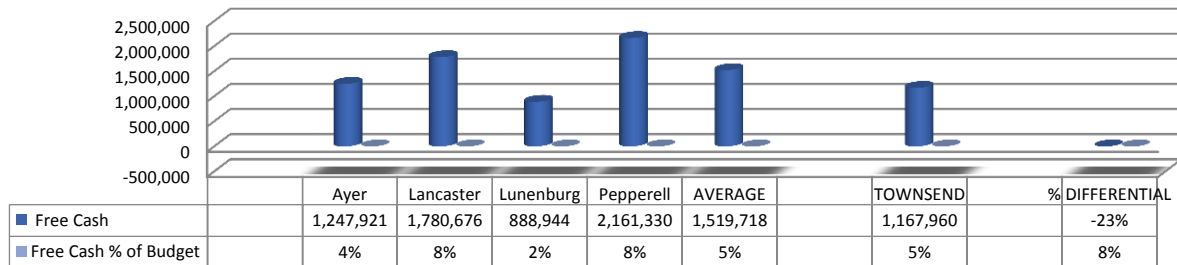
Comparable Communities Total Debt and Debt as a % of Total Budget



Townsend's total debt load is 41% smaller than the average of the comparable communities.

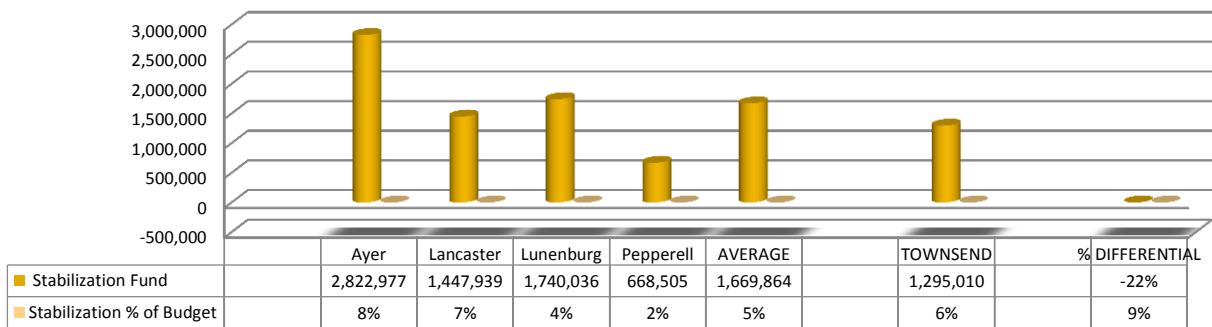
Townsend's total debt load as a percentage of budget is 72% smaller than the average of the comparables.

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% over 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% over 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.

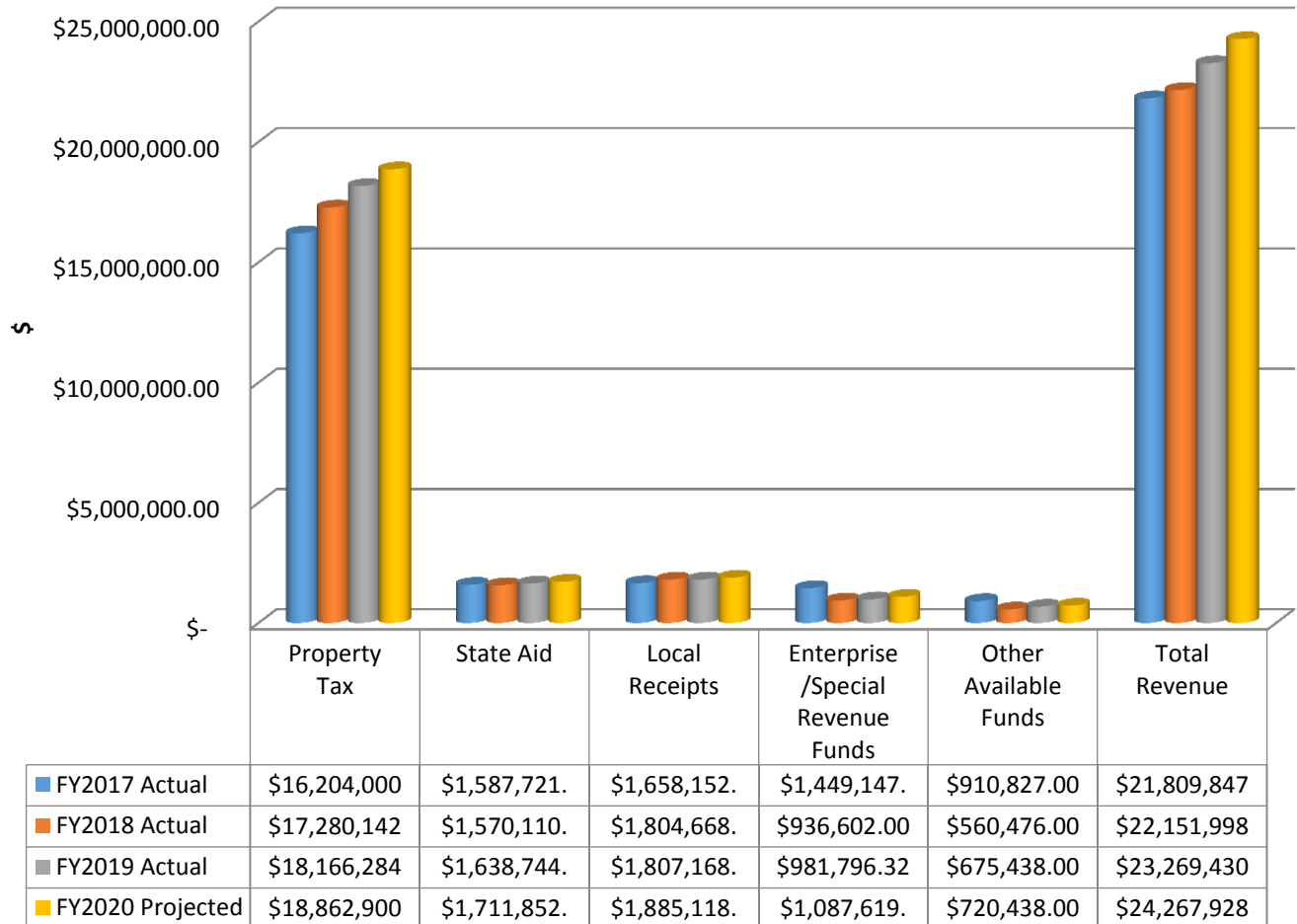
Enterprise Funds – This worksheet projects the salary, operating, debt, benefit and indirect costs for the Water Enterprise fund.

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.

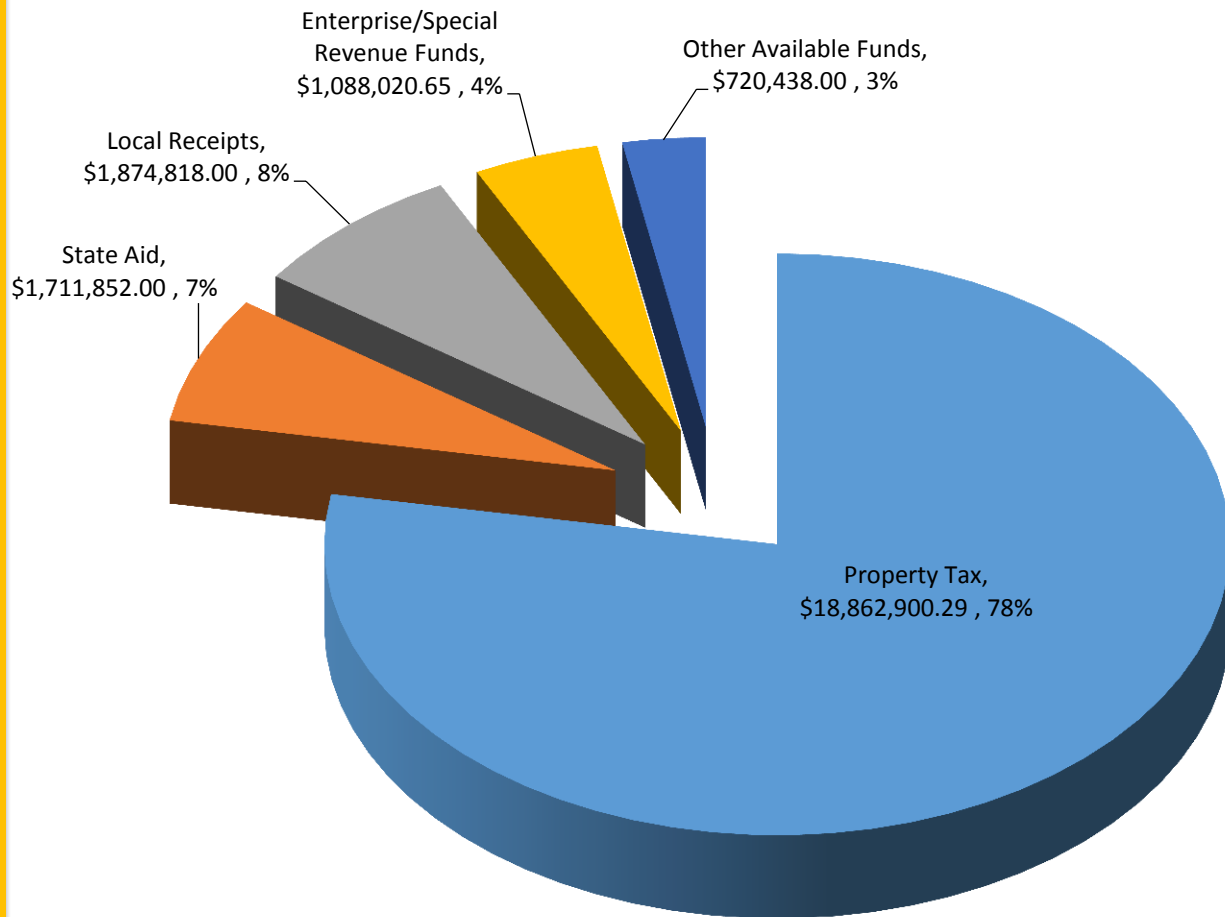
FIVE (5) YEAR REVENUE AND EXPENDITURE FORECAST SUMMARY	FY20	FY21	FY22	FY23	FY24
<u>REVENUES</u>					
Property Tax	18,862,900	19,056,510	19,613,576	20,171,807	20,805,542
State Aid	1,711,852	1,749,533	1,788,231	1,827,973	1,868,789
Local Receipts	1,885,118	1,913,396	1,948,709	1,978,068	2,007,984
Enterprise Funds	1,087,620	1,093,158	1,121,747	1,142,239	1,163,381
Other Available Funds	720,438	720,438	720,438	720,438	720,438
Total Revenues	24,267,928	24,533,034	25,192,701	25,840,525	26,566,135
<u>EXPENDITURES</u>					
Municipal Services	7,405,146	7,551,094	7,700,299	7,852,839	8,008,793
Education Services	13,401,926	13,432,343	13,797,224	14,202,284	14,621,521
Employee Benefits	1,737,106	1,829,221	1,918,091	2,011,526	2,109,770
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	254,861	261,233	267,763	274,457	281,319
General Fund Expenditures	23,282,477	23,520,478	24,109,151	24,703,307	25,371,130
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	24,267,928	24,642,600	25,300,148	25,963,635	26,701,259
Surplus / (Deficit)	(0)	(109,566)	(107,447)	(123,110)	(135,124)

FY20 REVENUE AND FOUR YEAR TREND BY FUND TYPE



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

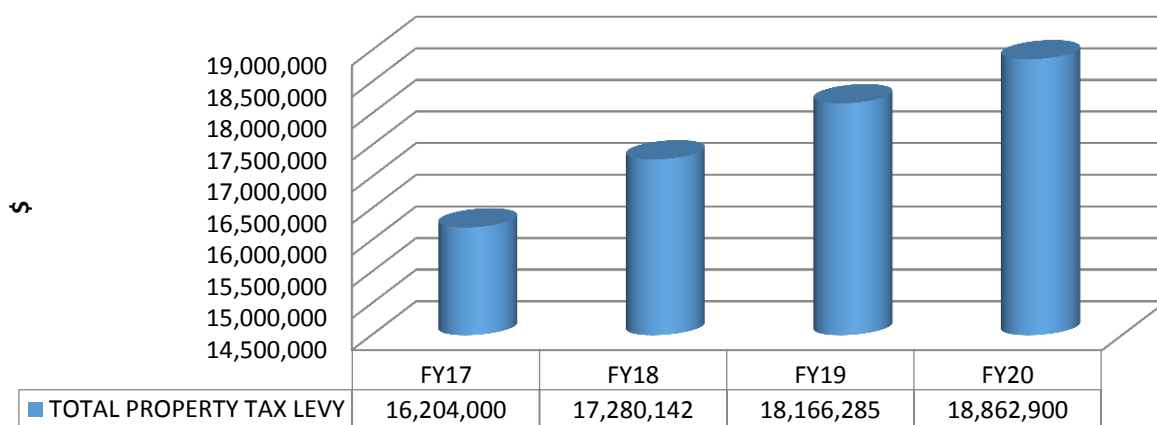
Property taxes are the most significant municipal budgeting revenue source by far. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal 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 2020.

Property tax revenue for FY20 is projected at \$18,862,900.00, 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. 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.

FY20 AND FOUR YEAR TREND TOTAL PROPERTY TAX LEVY



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 ½, 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 ½ 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.

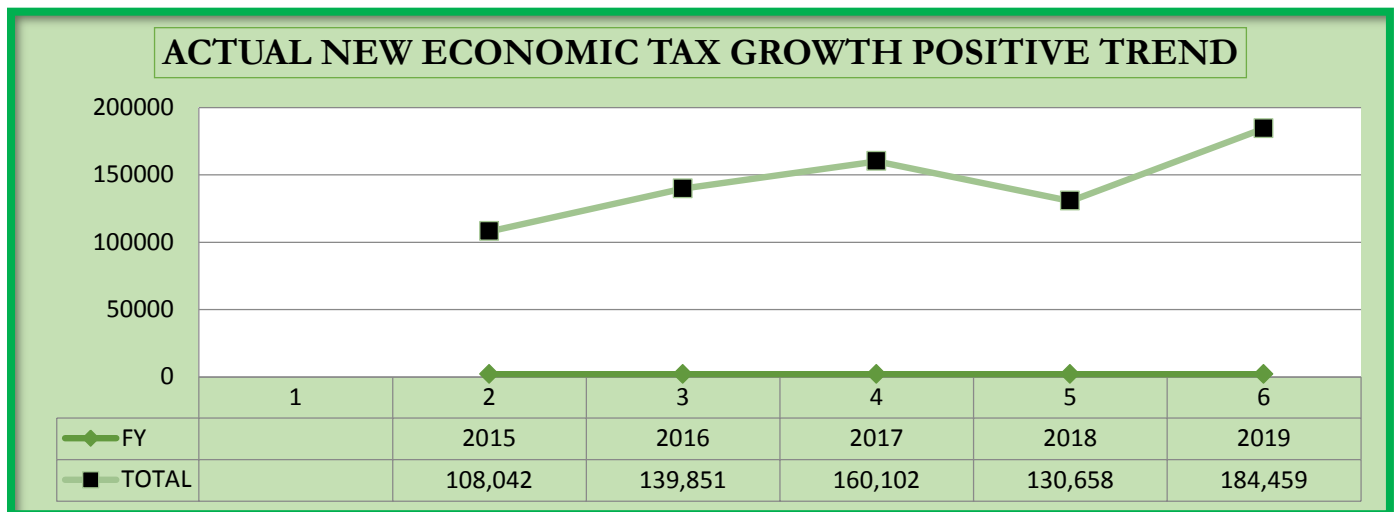
The FY20 property tax new growth revenue projection is made using a conservative five-year historical average adjusted by 2 ½ %. New growth is new development in Town or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is influenced 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



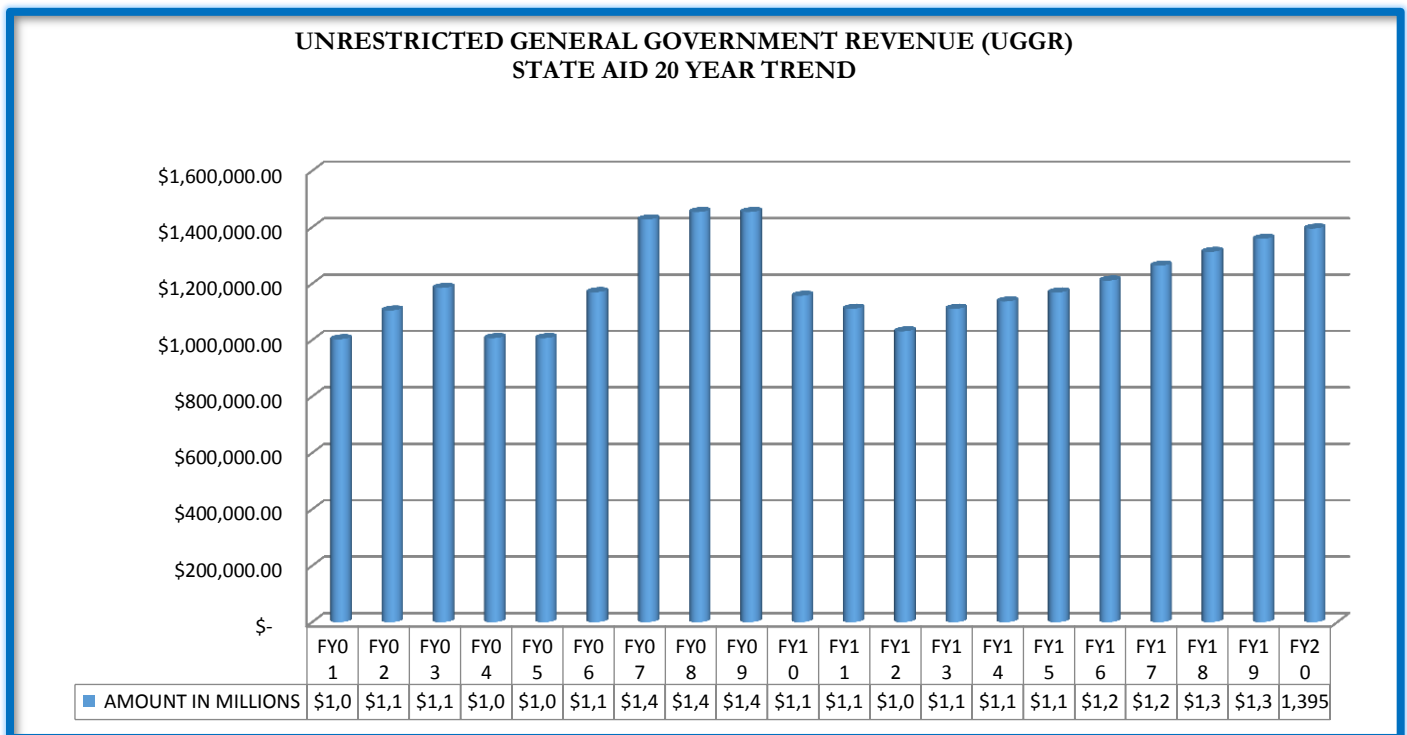
NOTE: Debt costs for projects approved via debt exclusion will be covered by property tax dollars outside the limits of proposition 2 ½ and are therefore reflected in both the Revenue Projections and the Expenditure Projections sections of the tool.

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.



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 state payment-in-lieu-of-taxes (S-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.

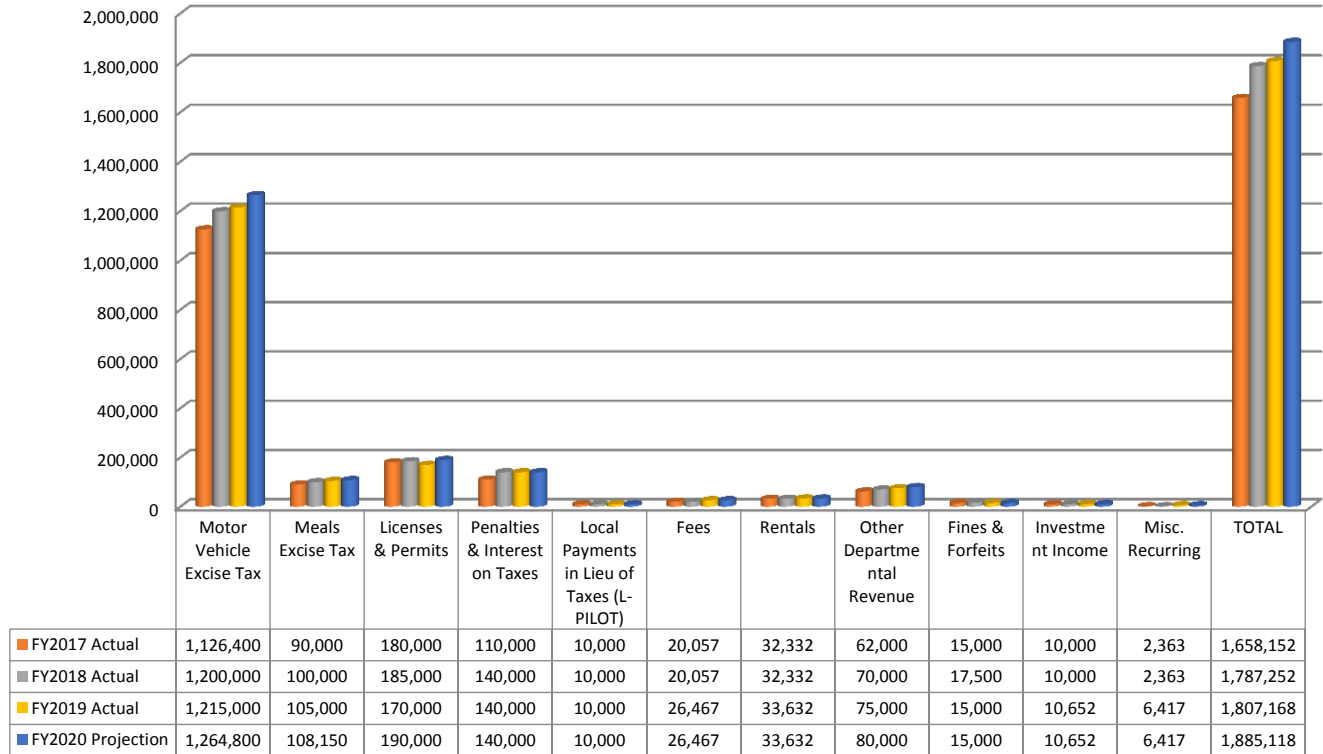


State aid reports, known as "Cherry Sheets," got their name from the fact that they once were distributed to cities and town of cherry colored paper.

ESTIMATED LOCAL RECEIPTS

Estimated local receipts are locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, local 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 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:

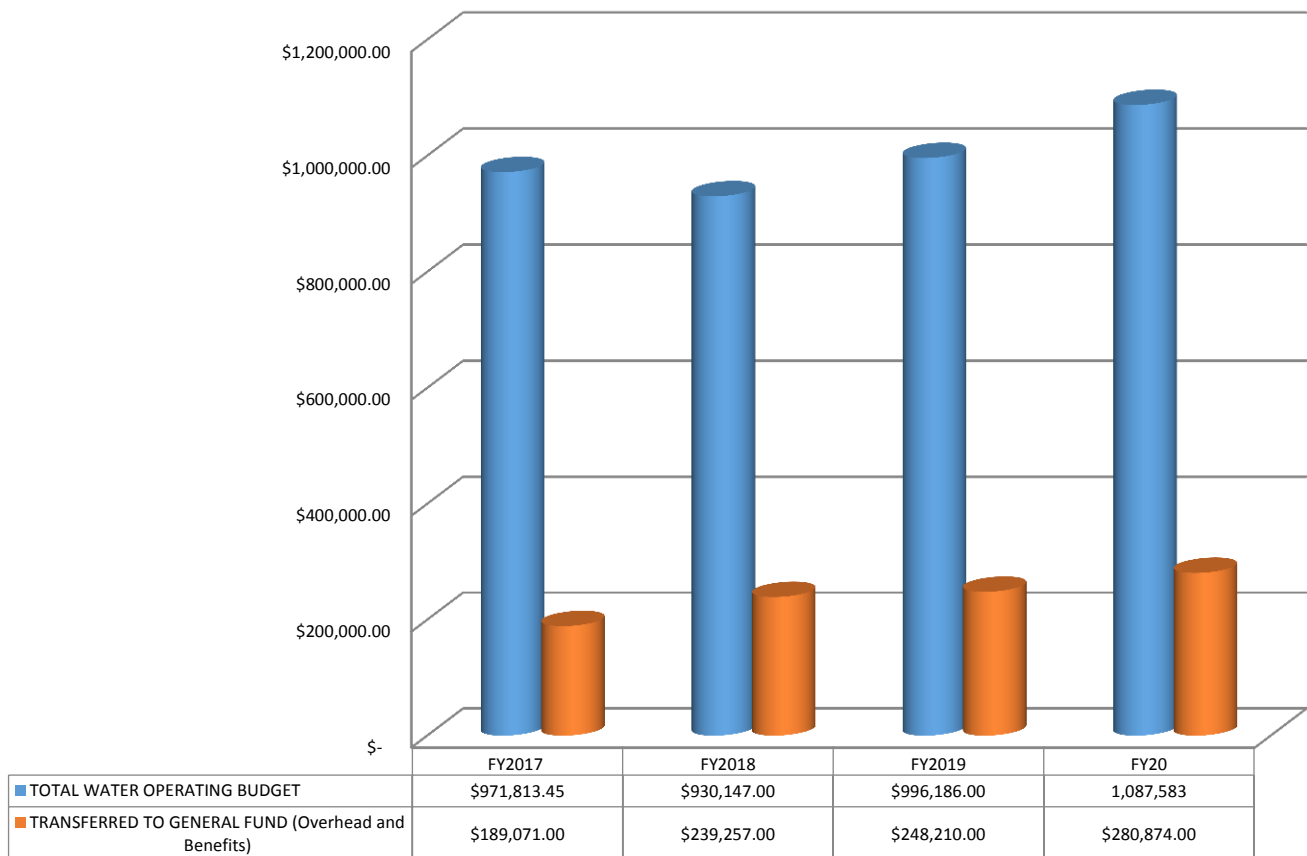
- Motor vehicle excise revenue (\$1.264 million in FY20) is the Town's largest local receipt category, constituting about 67% of the total estimated receipts. This revenue stream is dependent upon the value of vehicles owned by Town residents. The value is set according to the vehicle's make, model, 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, Local Payments in Lieu of Taxes or L-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.
 - L-PILOTs: Local 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



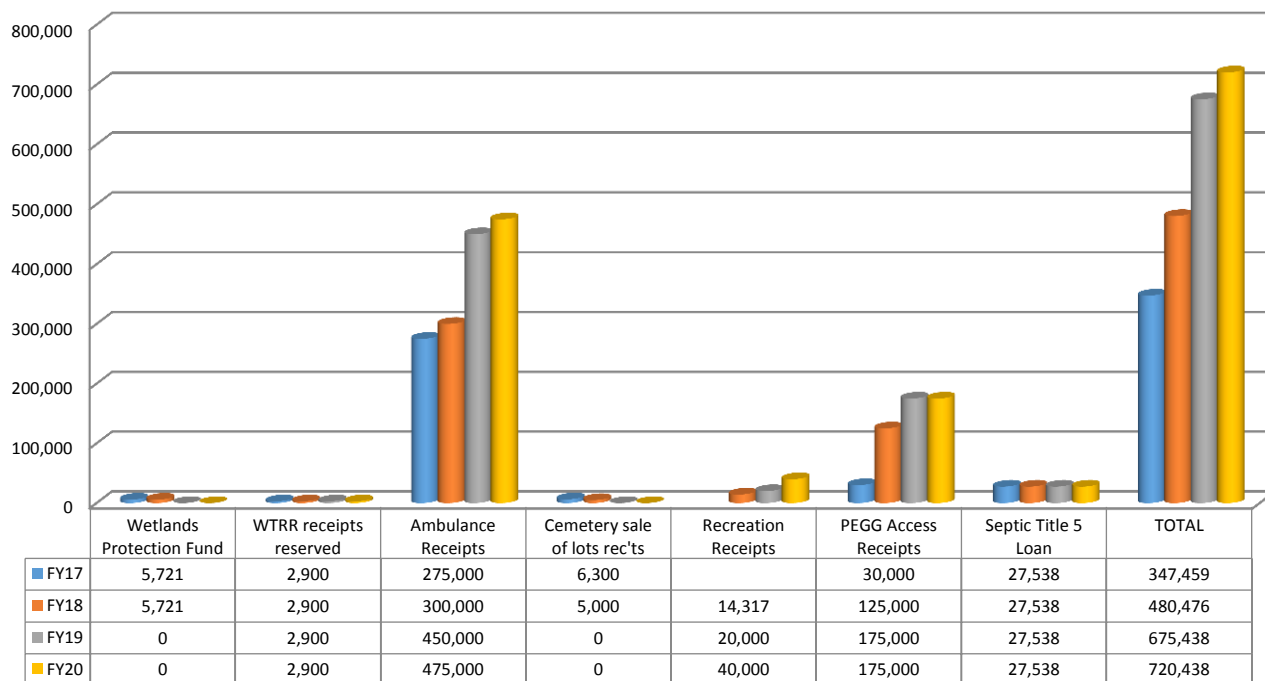
OTHER AVAILABLE FUNDS

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.

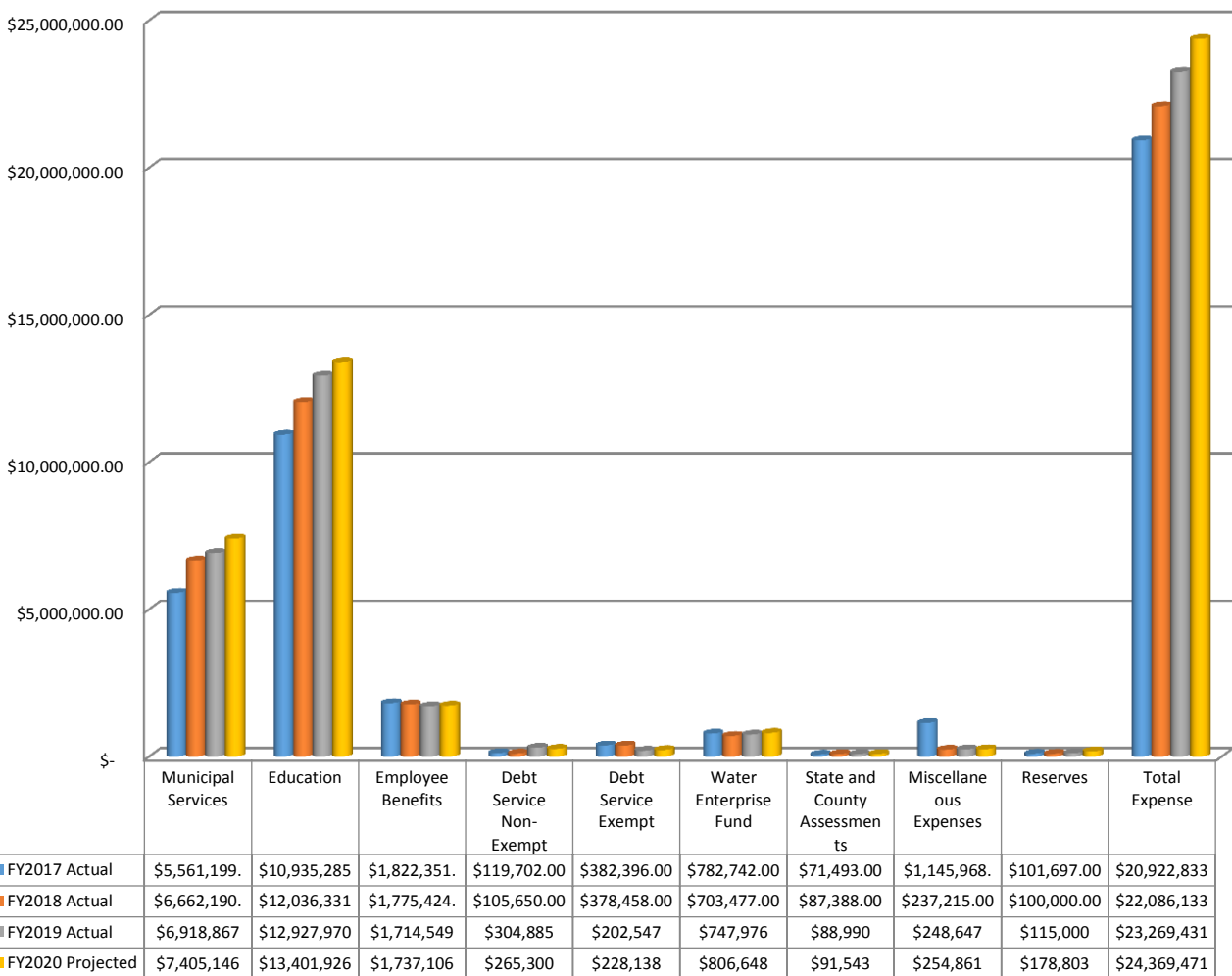
OTHER AVAILABLE FUNDS- FOUR YEAR TREND



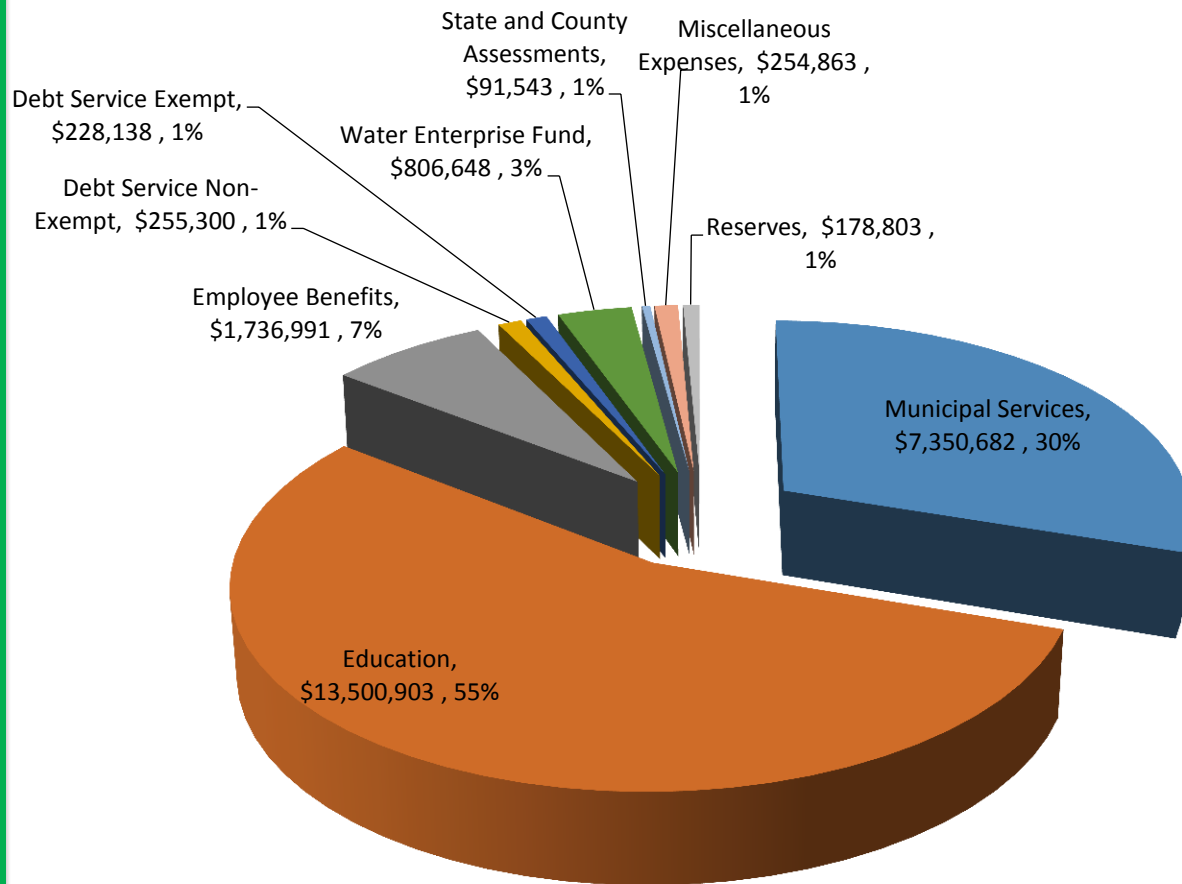
EXPENDITURE PROJECTIONS

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



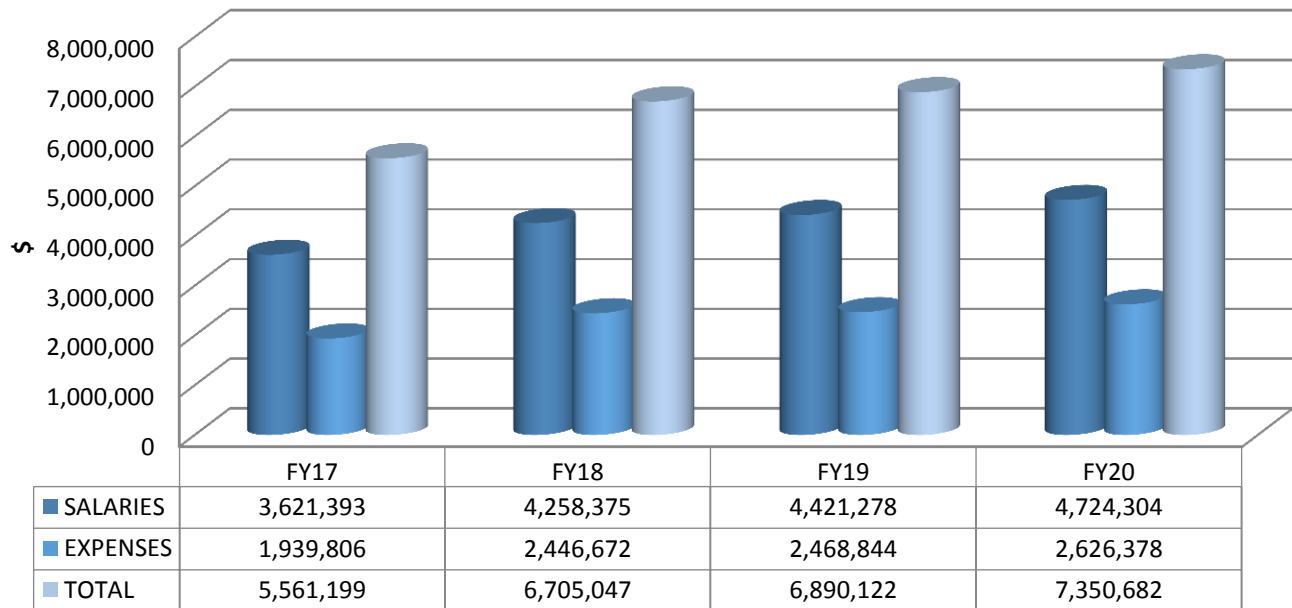
MUNICIPAL DEPARTMENTS

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 ½ % 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



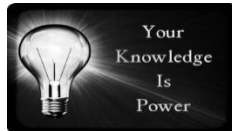
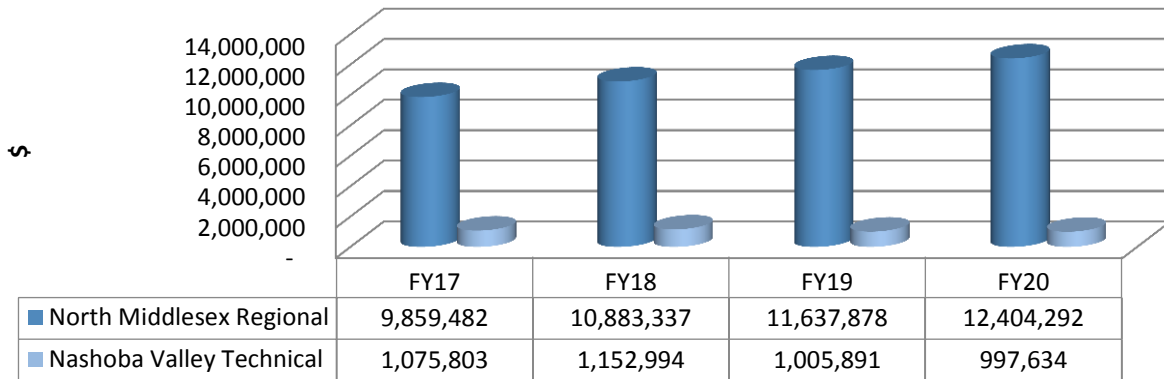
EDUCATION

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 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

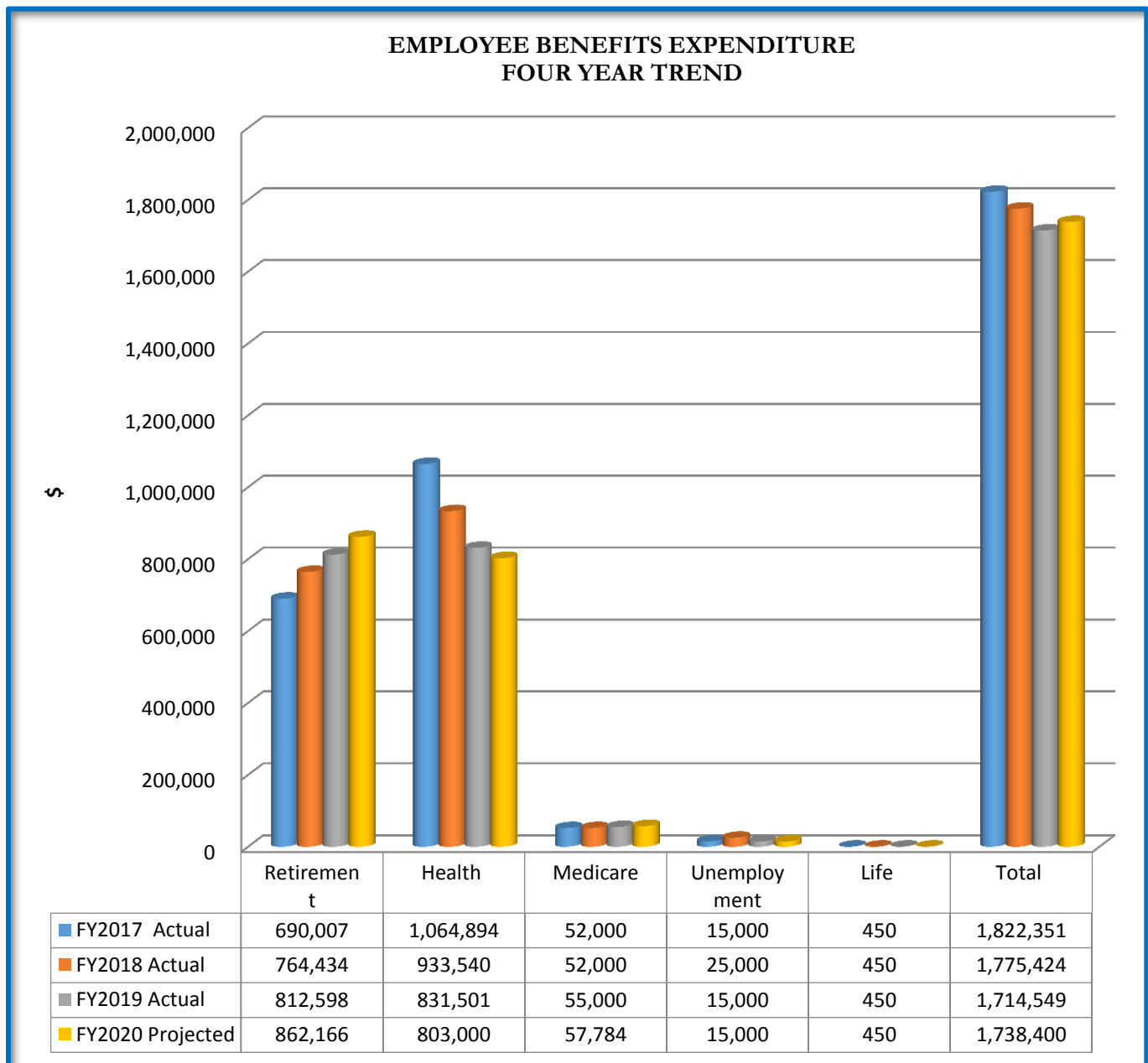


The first record of any effort toward creation of a public education in Townsend was in 1744 when the town meeting voted to raise 20 pounds sterling for the support of a school.

History of the Town Of Townsend Middlesex County, Massachusetts: From The Grant Of Hatborn Farm, 1676-1878.
Ithamar B. Sawtelle. PG. 224.

EMPLOYEE BENEFITS

Employee benefits, including Retirement, Unemployment, Health Insurance, Life Insurance and Medicare are big budget drivers.



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.

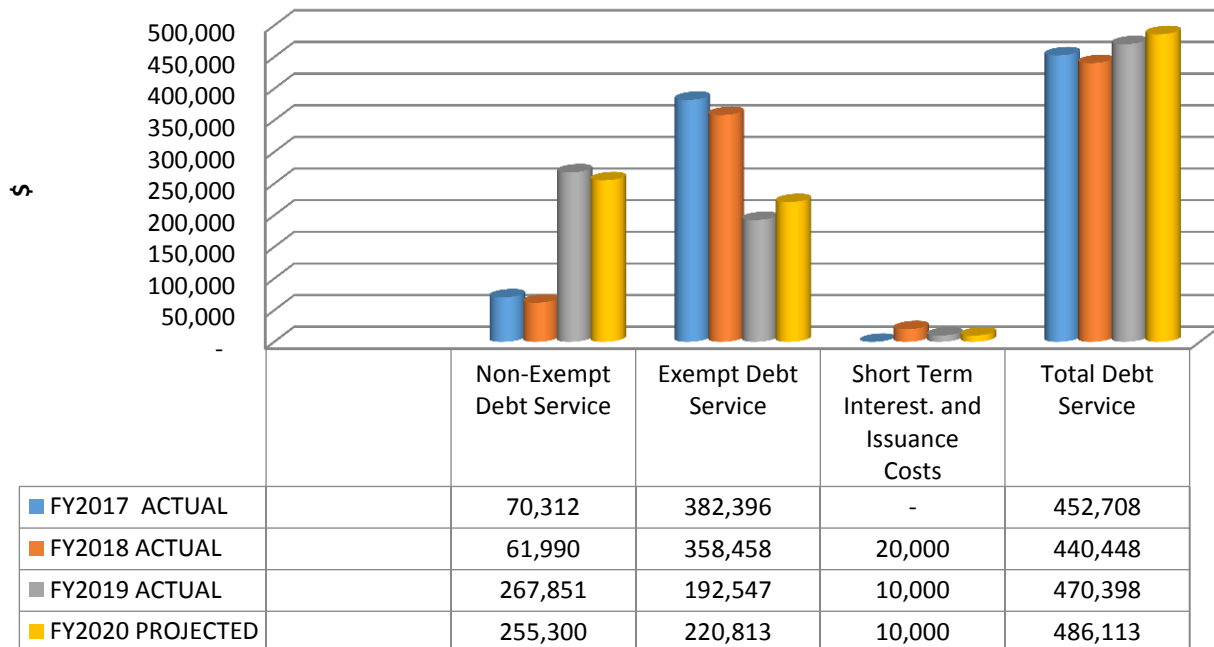
Unemployment/Life Insurance – Unemployment is funded at \$15,000 for FY20 reflecting the fact that the Town has not incurred significant unemployment costs as a result of layoffs in recent years. Life Insurance is level funded at \$450 each year of the forecast.

DEBT SERVICE

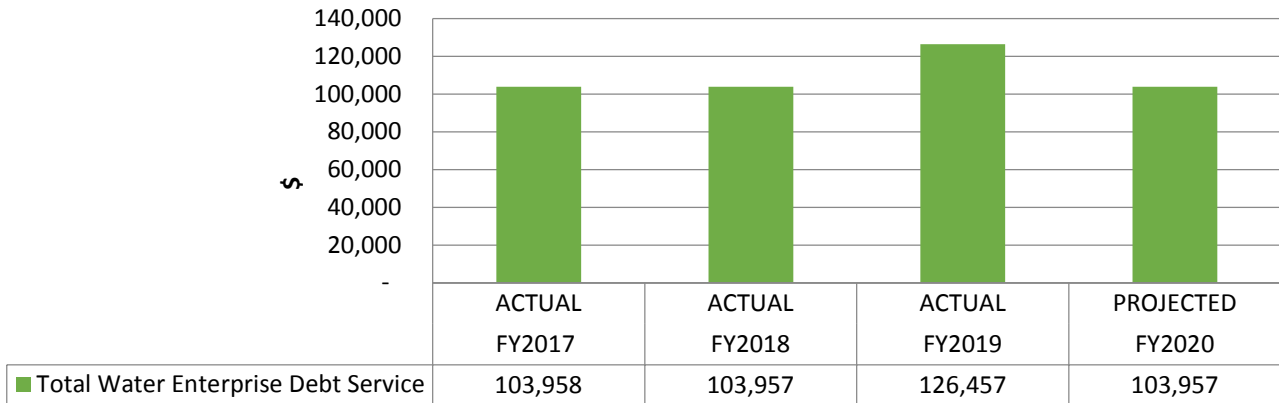
General Fund Non- Excluded - Debt Service costs in this category are funded within the limits of Proposition 2 ½, i.e., they are funded within the Town's annual operating budget. Projects funded from non-excluded resources include the landfill closure, part of a fire truck, West Townsend Fire Station, 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 are grouped with the Education Services appropriation category. Water debt service is grouped within the Water Enterprise appropriation category.

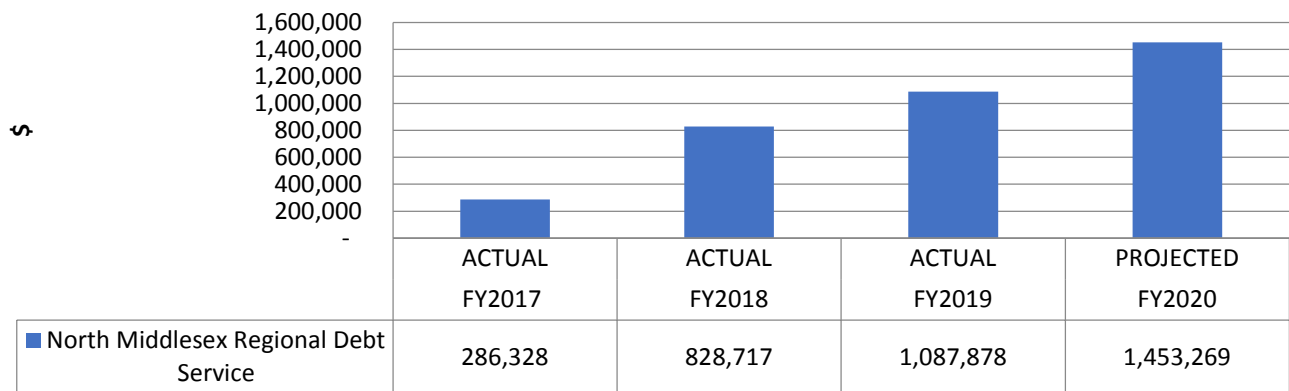
General Government Debt Service- 4 Year Trend



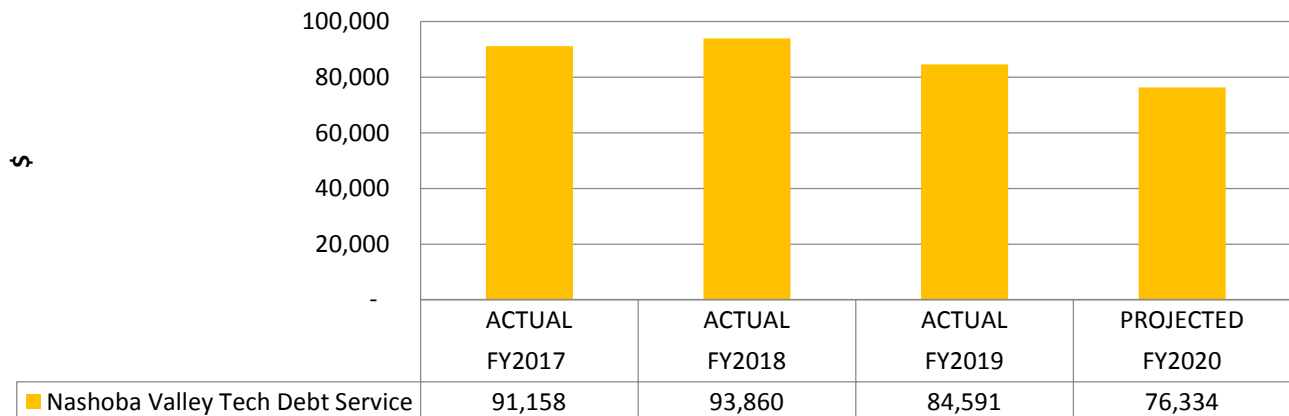
Total Water Enterprise Debt Service- 4 Year Trend



North Middlesex Regional Debt Service- 4 Year Trend



Nashoba Valley Tech Debt Service- 4 Year Trend



ENTERPRISE FUND EXPENDITURES

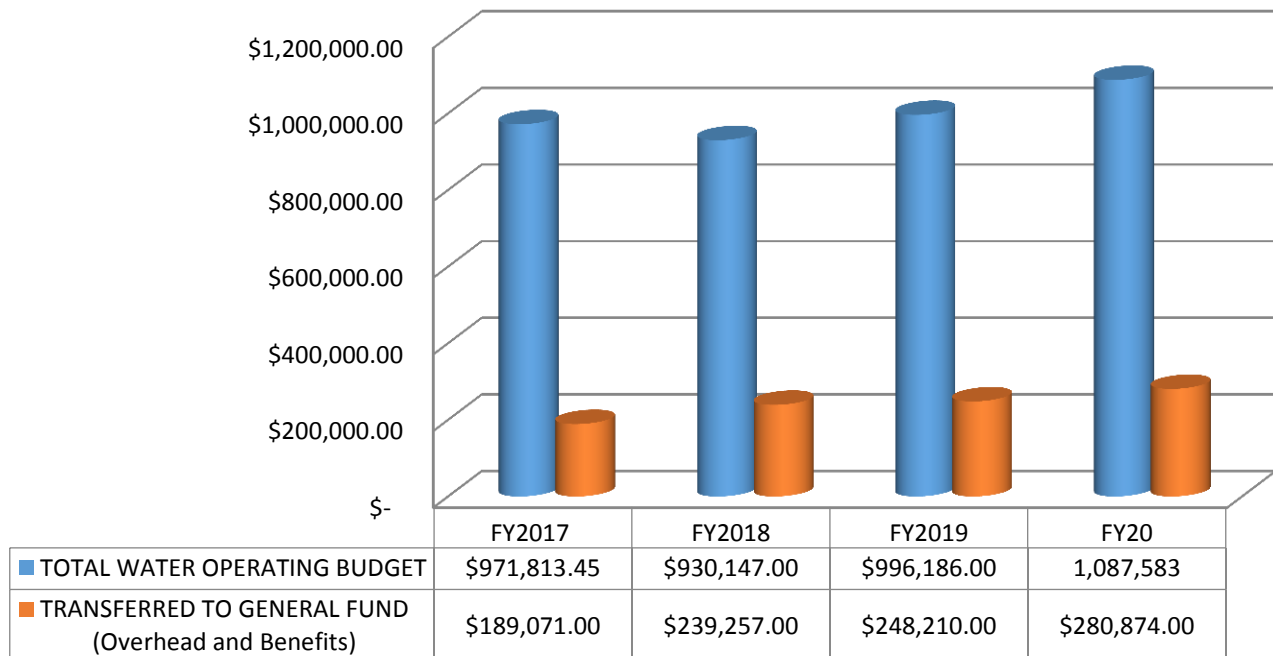
The Town has established an enterprise fund for all Water Department activities. This full cost recovery program is estimated to be \$1,088,048 for FY20.

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.

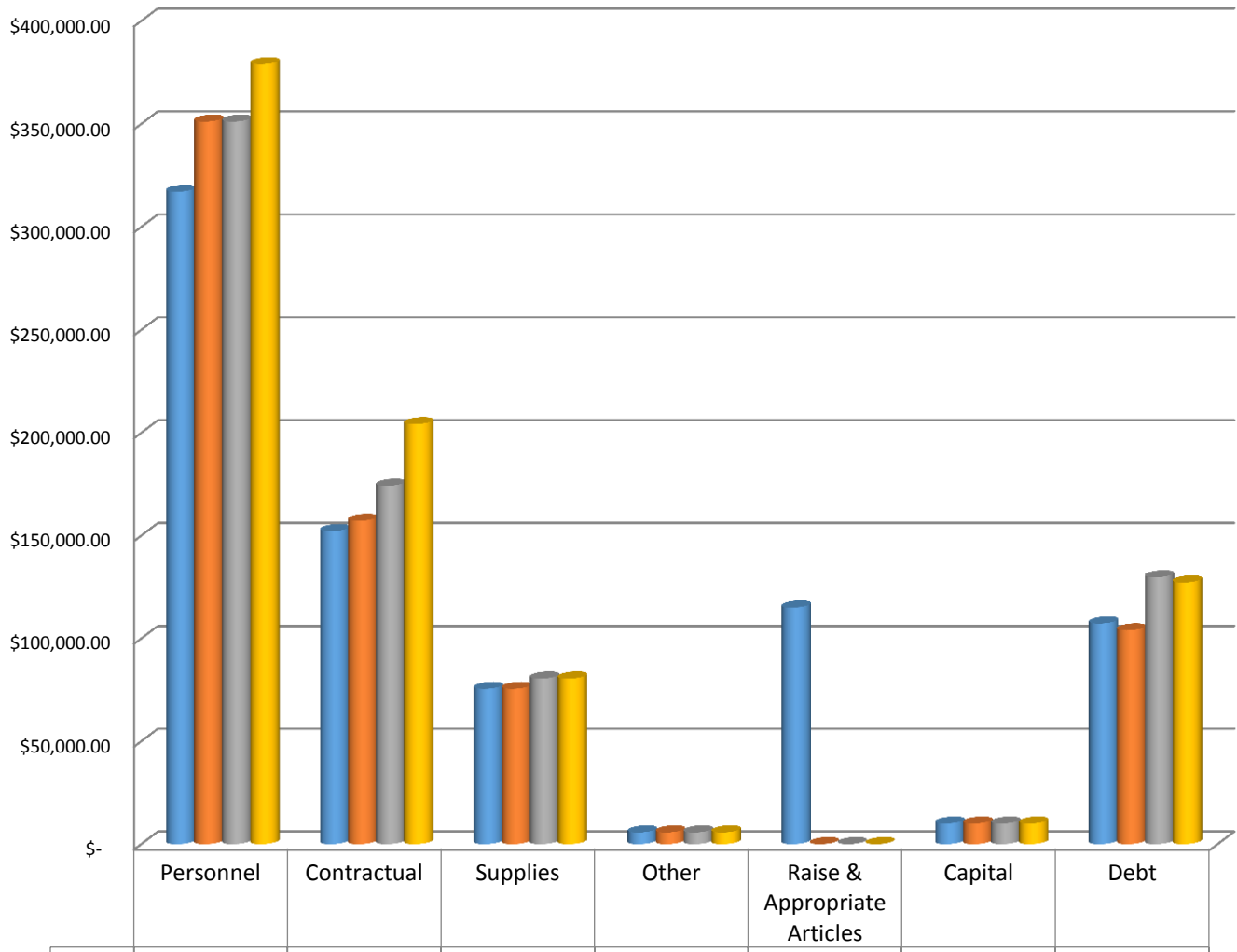
The 'Water-Only', or direct service costs, for FY20 equal \$806,648, or 76% of the overall expenses while the Transfer to Town, or employee benefit and overhead charges, for FY20 equals 24% of the total budget or \$281,400.00.

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



FY17	\$317,052.00	\$152,200.00	\$75,500.00	\$5,700.00	\$115,000.00	\$10,000.00	\$107,290.00
FY18	\$351,119.00	\$157,200.00	\$75,500.00	\$5,700.00	\$-	\$10,000.00	\$103,957.63
FY19	\$351,119.00	\$174,200.00	\$80,500.00	\$5,700.00	\$-	\$10,000.00	\$129,790.00
FY20	\$378,990.00	\$204,200.00	\$80,500.00	\$5,700.00	\$-	\$10,000.00	\$127,257.53

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.

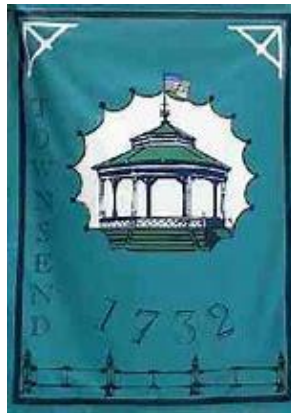
RESERVES/OTHER

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						5 YR TOTAL
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Facilities	Memorial Hall Roof Replacement (272 Main)	1	140,000					140,000
Recreation	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 Equip. 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 (s) - from Tax Levy Operating Budget	1	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
Water	Construct replacement well at Cross Street /treatment facility	4					3,000,000	3,000,000
	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			3,000,000			3,000,000
	Main St Water replacement Harbor lights to Harbor Mall	7				3,000,000		3,000,000
Cemetery Parks	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

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	