

TOWN OF MEDFIELD

MEETING NOTICE

POSTED:

RECEIVED
TOWN OF MEDFIELD, MASS
TOWN CLERK

2019 MAY 23 P 2:35

OFFICE OF THE
TOWN CLERK

POSTED IN ACCORDANCE WITH THE PROVISIONS OF M.G.L. CHAPTER 39 SECTION 23A AS AMENDED.

Board of Selectmen

Board or Committee

<u>PLACE OF MEETING</u>	<u>DAY, DATE, AND TIME</u>
Town Hall, Chenery Meeting Room, 2 nd floor	Tuesday May 28, 2019 @ 6:00 PM

AGENDA (Subject to change)

6:00 PM Call to order

Disclosure of video recording

We want to take a moment of appreciation for our Troops serving in the Middle East and around the world

6:00 PM Powers & Sullivan, LLC, Wakefield MA, Town Auditors / discuss FY2018 Audit

7:00 PM Appointments

Town Clerk to swear-in Police Chief Michelle Guerette

Sally Bangoura / request common victualler license for new restaurant at 26 Park Street

Sarah Raposa, Town Planner and Darci Schofield, MAPC / discuss Medfield Hazard Mitigation Plan and Municipal Vulnerability Preparedness Plan Listening Session

State Hospital Development Committee, Todd Trehubenko, Chair / summary and findings

Medfield Garden Club / request Town contribution to Club's civic beautification efforts

7:30 PM Public Hearing / Zelus Beer Company requests a pouring permit from the Town;
location One Green Street

Citizen Comment

Action Items

DPW Director Maurice Goulet requests the Selectmen Vote to award contracts for Water and Sewer Treatment Chemicals

Deputy Police Chief John Wilhelmi retiring from the Medfield Police Department effective June 22

Vote to sign MassDOT Project Eligibility Notification for the bridge over the Charles River, Route 109

Discuss the 2020 Census New Construction Participation Program

Michael Weintraub resigns from the Transfer Station and Recycling Committee

Pending

Fraud Risk Assessment Policy

Licenses and Permits (consent agenda)

The Gazebo Players of Medfield will perform their production of *All's Well That Ends Well* at Rocky Woods Reservation on July 20 and 21st Requests permission to post signs July 8 through Sunday July 21 advertising their eighteenth summer production

Medfield High School Science Olympiad Club requests permission to hold car wash behind Town Hall Saturday June 1, 2019 10AM-1PM

Town Administrator Update

Minutes

- November 6, 2018
- November 27, 2018
- December 11, 2018
- December 18, 2018
- January 9, 2019

RECEIVED
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Review Board of Selectmen Action List

Selectmen Report

Informational

- Town received SRECI's in the amount of \$15,992.08
- Board of Appeals decision no. 1362, 1364; copy of Abutters Notice for 35 Hillcrest Road
- Copy of Board of Appeals Public Hearing Protocols
- Conservation Commission Order of Conditions for 49 Dale Street, owner Clifford Monac

TOWN OF MEDFIELD, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2018



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To the Honorable Board of Selectmen
Town of Medfield, Massachusetts:

In planning and performing our audit of the financial statements of the Town of Medfield, Massachusetts, (Town) as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

However, during our audit we became aware of several matters that represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Town personnel and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management of the Town of Medfield, Massachusetts, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Powers & Sullivan, LLC".

April 18, 2019

TOWN OF MEDFIELD, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2018

TABLE OF CONTENTS

COMMENTS & RECOMMENDATIONS	PAGE
Prior Year Comments	1
Disaster Recovery Plan	2
Fraud Risk Assessment	2
Excessive Employee Reimbursements	3
Documentation of Internal Controls Over Federal Awards	3
School Grant Management	4
Violation of the Town's Investment Policy	5

Prior Year Comments

DISASTER RECOVERY PLAN

Prior Year Comment

The Town did not have written disaster recovery procedures. The time to make contingency plans is before disaster strikes, so that all personnel will be aware of their responsibilities in the event of an emergency situation that precludes the use of the existing IT facilities.

During 2016, the Town was in the process of completing its first disaster recovery plan. After a need for a plan was determined, the process in developing a formal plan began. During the process, it was determined that one of biggest risk was having the general ledger hosted in house. A significant amount of time was spent working with MUNIS to transition to a web hosted version, which was fully implemented in 2016, and a Disaster Recovery Plan was drafted during 2016.

During 2017, the Treasurer/Collector and Assessor's office database software was hacked as a result of a lowered firewall that was not put back into place, which allowed a computer virus to attack the server. After discovery, and despite having a draft of a disaster recovery plan, the IT Department was unable to retrieve the data and the latest backup of this database server was from two months prior. As a result, the Assessor's office was forced to re-perform nearly two months of work.

Status – Resolved. During 2018, the Town hired an outside company to perform an information technology security risk assessment. The Town received the results and began implementing procedures based on the recommendations given. The Town also updated their Disaster Recovery Plan and implemented a Cyber Security Awareness Training Program for Town employees. Furthermore, the Town's insurance carrier, the Massachusetts Interlocal Insurance Association (MIIA), now provides the Town with cyber liability insurance coverage.

FRAUD RISK ASSESSMENT

Prior Year Comment

The opportunity for errors or misappropriation of assets exists when there are inadequate controls to prevent or detect these types of transactions. To address this risk, we recommend that the Town perform a risk assessment to identify, analyze, and manage the risk of asset misappropriation. Risk assessment is a key element of internal control that minimizes the possibility of misappropriation

The risk assessment should be documented and performed by a management-level individual who has extensive knowledge of the Town that might be used in the assessment. Ordinarily, the management-level individual would conduct interviews or lead group discussion with personnel who have extensive knowledge of the Town, its environment, and its processes. The risk assessment process should consider the Town's vulnerability to misappropriation of assets.

Status - This a draft has been developed and is being reviewed by management. It will be finalized in 2019

EXCESSIVE EMPLOYEE REIMBURSEMENTS

Prior Year Comment

There are some instances when an employee will make purchases on behalf of the Town on their personal credit card and subsequently be reimbursed by the Town for these purchases. While these may be legitimate purchases made that contain proper supporting documentation (i.e. itemized receipts), reimbursements made to employees should be limited and if possible, avoided. Purchases should generally be made through the warrant process to ensure that the goods purchased contain proper levels of approval prior to payment.

In performing our auditing procedures, it was noted that there were excessive reimbursements to several school department employees for purchases made throughout the year. Employee reimbursements for supplies and other goods purchased increases the risk that employees will be reimbursed for improper purchases, or that the employee could be reimbursed and then return the purchased goods subsequent to reimbursement. There is also the risk that the Town could reimburse the employee for sales taxes paid as a result of purchasing goods without using the Town's tax exempt number. In addition to the control risks that this process presents, there is also the risk that an individual utilizes their credit card to make the purchase and then accrue credit card rewards which may create a conflict of interest.

Status – During 2018, we noted excessive reimbursements totaling approximately \$24,000 to one parks and recreation employee.

Continuing Recommendation

We recommend that the Town develop and implement procedures that address the reimbursement of costs incurred, by employees, on behalf of the Town. This policy should discuss the limited instances in which employee reimbursements should be used and should emphasize limiting these reimbursements. The policy should, once adopted, be distributed to all employees.

DOCUMENTATION OF INTERNAL CONTROLS OVER FEDERAL AWARDS

Prior Year Comment

In December 2013, the U.S. Office of Management and Budget (OMB) issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) in an effort to (1) streamline guidance for federal awards while easing the administrative burden and (2) to strengthen oversight over the expenditure of federal funds and to reduce the risks of waste, fraud and abuse.

The Uniform Guidance supersedes and streamlines requirements from eight different federal grant circulars (including OMB Circular A-133) into one set of guidance. Local governments were required to implement the new administrative requirements and cost principles for all new federal awards and to additional funding to existing awards made after December 26, 2014 (fiscal year 2016).

In conformance with Uniform Guidance, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States (the Green Book) and the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Management is responsible for internal controls and to see that the entity is doing what needs to be done to meet its objectives. Governments have limited resources and constraints on how much can be spent on designing, implementing, and conducting systems of internal control. The COSO Framework can help management consider alternative approaches and decide what action it needs to take to meet its objectives. Depending on circumstances, these approaches and decisions can contribute to efficiencies in the design, implementation, and conduct of internal control. With the COSO Framework, management can more successfully diagnose issues and assert effectiveness regarding their internal controls and, for external financial reporting, help avoid material weaknesses or significant deficiencies.

The COSO internal control framework must incorporate the 5 major components of internal control, while addressing the 17 principles of internal control that support the COSO framework. Refer to www.coso.org for articles describing the 5 components and their 17 principles in detail.

Management should evaluate and assess the government's internal control system to determine whether: each of the five essential elements of a comprehensive framework of internal control is present throughout the organization; whether each element addresses all of the associated principles; and whether all five elements effectively function together.

Status– The Town has drafted a policies and procedures manual designed to address COSO Internal Control Framework. This draft is currently being reviewed, and it is expected to be formally adopted by School Committee and the Board of Selectmen in 2019.

Continuing Recommendation

We recommend management formally adopt the policies and procedures documenting their internal control system using the COSO Internal Control Framework.

SCHOOL GRANT MANAGEMENT

Prior Year Comment

In 2017, the Town recorded more than \$750,000 in federal grant expenditures and was therefore subject to a single audit under Uniform Guidance, and a single audit was performed on the Special Education Cluster. As part of that single audit, final financial reports that are submitted to the Department of Elementary and Secondary Education (DESE) were reviewed. The reports indicate the total expenditures incurred compared to the total budget for the grant allotment. These expenditures reported must be supported by actual expenditures recorded on the ledgers.

For two of the grants within the Special Education cluster, the final financial reports did not reconcile to the expenditures recorded to the general ledger. This resulted in one of the grants over reporting expenditures, which since unexpended, should have been returned to the state.

Furthermore, lump sum journal entries were being made throughout the year to move various expenditures from the general fund to the grant funds. These expenditures should have been originally recorded to grant funds to ensure that grant expenditures are being properly monitored and consistently compared against the grant's budget and reimbursements already received. This system of recording lump-sum journal entries to record activity in the ledger increases the risk of error and does not provide timely financial information related to grant activity and balances. The school department returned funds back to the state government because the funds were not spent in accordance with the grant agreement within the required timeframe. These funds may have

been able to be utilized by the School Department if the available grant balances were more closely monitored during the period of availability.

Furthermore, various school grant receivables recorded at year end were not yet received by the state by more than five months subsequent to year end, and it was unclear if these funds were actually requested. Improper grant management increases the risk that requests for reimbursement are not processed timely and funds may not be received timely.

Status – Resolved. In 2018, we audited the Special Education Cluster as a major program in compliance with Single Audit requirements under Uniform Guidance. We noted that for the grant expense accounts, there were fewer manual entries made throughout the year. Also, the Final Financial Reports were submitted accurately and were traced back to the accounting ledgers with minimal turnback of unspent funds. Furthermore, there was only one grant receivable related to the school department and the funds related to the receivable were received timely by the Town subsequent to year end.

VIOLATION OF THE TOWN'S INVESTMENT POLICY

Comment

The Town has established an investment policy regarding uncollateralized funds that states that “unsecured bank deposits at any one bank may not comprise more than 5% of that institution’s assets and no more than 30% of a municipality’s cash.” In the prior year, the Town had a total bank balance of \$18,109,179, of which \$4,118,679, or 23%, was uncollateralized at Rockland Trust.

Subsequent to 2017 year end, management worked with Rockland Trust to develop a collateralization agreement to secure funds in excess of FDIC insurance.

Status – Resolved. In 2018 the Town developed a collateralization agreement to secure funds in excess of FDIC insurance and therefore, the Town was not in violation of the investment policy in the current year.

TOWN OF MEDFIELD, MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2018

TOWN OF MEDFIELD MASSACHUSETTS
REPORTS ON FEDERAL AWARD PROGRAMS
YEAR ENDED JUNE 30, 2018

TABLE OF CONTENTS

	Page
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	1
Report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance	3
Schedule of expenditures of federal awards	5
Notes to schedule of expenditures of federal awards	6
Schedule of findings and questioned costs	7



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

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Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Medfield, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Medfield, Massachusetts, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Medfield, Massachusetts' basic financial statements, and have issued our report thereon dated April 18, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Powers & Sullivan LLC".

April 18, 2019



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

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Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Medfield, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited the Town of Medfield, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Medfield, Massachusetts' major federal programs for the year ended June 30, 2018. The Town of Medfield, Massachusetts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Medfield, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Medfield, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Medfield, Massachusetts' compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Medfield, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and

questioned costs as item 2017-001. Our opinion on each major federal program is not modified with respect to this matter.

The Town of Medfield, Massachusetts' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Town of Medfield, Massachusetts' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Town of Medfield, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Medfield, Massachusetts' internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Medfield, Massachusetts as of and for the year ended June 30, 2018, and have issued our report thereon dated March 15, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Powers & Sullivan LLC".

April 18, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER:				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	11-175	\$ -	\$ 51,681
Cash Assistance:				
National School Lunch Program.....	10.555	11-175	-	95,352
Total National School Lunch Program.....			-	147,033
Cash Assistance:				
School Breakfast Program	10.553	11-175	-	2,410
TOTAL CHILD NUTRITION CLUSTER.....			-	149,443
HIGHWAY SAFETY CLUSTER:				
U.S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through the Highway Safety Bureau:</u>				
State Traffic Safety Information System Improvement Grant	20.610	Unavailable	-	1,500
National Priority Safety Program.....	20.616	PS-18-02-48	-	577
TOTAL HIGHWAY SAFETY CLUSTER.....			-	2,077
SPECIAL EDUCATION CLUSTER:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-146512-2018-0175	-	528,867
Special Education Grants to States (IDEA, Part B).....	84.027	231-005-7-0175	-	10,000
Special Education Grants to States (IDEA, Part B).....	84.027	274-166-7-0175-R	-	10,049
Total Special Education Grants to States (IDEA, Part B).....			-	548,916
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Preschool Grants.....	84.173	298-953-7-0175	-	485
<u>Passed through Massachusetts Department of Early Education and Care:</u>				
Special Education Preschool Grants.....	84.173	26218MEDFIELDPUBLICS	-	16,023
Total Special Education Preschool Grants.....			-	16,508
TOTAL SPECIAL EDUCATION CLUSTER.....			-	565,424
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-149403-2018-0175	-	70,570
Supporting Effective Instruction State Grants.....	84.367	140-149404-2018-0175	-	33,004
Supporting Effective Instruction State Grants.....	84.367	140-077391-2017-0175	-	1,500
Total Supporting Effective Instruction State Grants.....			-	34,504
Student Support and Academic Enrichment Grants.....	84.424	309-164-196-2018-0175	-	502
TOTAL EDUCATION.....			-	105,576
TOTAL.....			\$ -	\$ 822,520

See notes to schedule of expenditures of federal awards.

NOTE 1 – Definition of Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Town of Medfield, Massachusetts under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Medfield, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Medfield, Massachusetts.

NOTE 2 – Significant Accounting Policies

The accounting and reporting policies of the Town of Medfield, Massachusetts are set forth below:

- a. Basis of Presentation – The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, expenditures are recognized when the liability is incurred. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. Cash Assistance – National School Lunch Program and School Breakfast Program – Program expenditures represent federal reimbursement for meals provided during the fiscal year.
- c. Non-Cash Assistance (Commodities) – National School Lunch Program – Program expenditures represent the value of donated foods received during the fiscal year.
- d. Disaster Grants have been recorded the year the grant was approved.
- e. The Town of Medfield, Massachusetts has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

A. Summary of Auditor’s Results

1. The auditor’s report expresses an unmodified opinion on the financial statements of the Town of Medfield, Massachusetts.
2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Town of Medfield, Massachusetts, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Rewards Required By The Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs for the Town of Medfield, Massachusetts, expresses an unmodified opinion on all major federal award programs.
6. There was one audit finding relative to the major federal award programs for the Town of Medfield, Massachusetts.
7. The program tested as a major grant is the Special Education cluster.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The Town of Medfield, Massachusetts was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs

None

D. Summary Schedule of Prior Year Audit Findings

U.S. DEPARTMENT OF EDUCATION

Special Education – Grants to States (IDEA, Part B)	84.027
Special Education – Preschool Grants	84.173

2017-001: Supporting Documentation for Grant Expenditures Reports on the Final Financial Report

Condition and Criteria: Form FR-1 (Final Financial Report) for the Special Education 298 Early Childhood Program Improvement Grant and Special Education 243 Transition Grant, reports all of the expenditures incurred throughout the grant year. The expenditures reported must be supported by actual expenditures recorded on the ledgers.

Context: The expenditures reported on the Final Financial Report for the 298 Grant were not recorded to the proper grant expenditure accounts on the ledger; therefore the expenditures reported on the financial report were not supported with information that could be traced to the Town's ledgers. Furthermore, the expenditures reported on the Final Financial Report for the 243 Grant were not supported with actual expenditures recorded to the ledgers. For this grant, there were unspent funds not properly reported on financial reports and not properly refunded back.

Auditors' Recommendation: We recommend the School implement procedures to properly monitor expenditures recorded to the ledger throughout the grant period to ensure that the final financial reports that are submitted are accurate, and to ensure that any unspent funds are handled properly and in accordance with grant requirements.

Current Status: Final Financial Reports for the Special Education Cluster grants filed and reviewed in the current year were supported with information that could be traced to the Town's ledgers. We consider this matter to be resolved.

TOWN OF MEDFIELD, MASSACHUSETTS

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2018

TOWN OF MEDFIELD, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

TABLE OF CONTENTS

Independent Auditor's Report	1
Management's Discussion and Analysis.....	3
Basic Financial Statements.....	12
Statement of net position	13
Statement of activities	14
Governmental funds – balance sheet	16
Reconciliation of the governmental funds balance sheet total fund balances to the statement of net position.....	17
Governmental funds – statement of revenues, expenditures and changes in fund balances	18
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	19
Proprietary funds – statement of net position	20
Proprietary funds – statement of revenues, expenses and changes in net position	21
Proprietary funds – statement of cash flows	22
Fiduciary funds – statement of fiduciary net position	23
Fiduciary funds – statement of changes in fiduciary net position	24
Notes to basic financial statements.....	25
Required Supplementary Information	58
General Fund Budgetary Schedule.....	59
Schedule of revenues, expenditures and other sources and uses – general fund – budget and actual	60
Pension Plan Schedules	62
Schedule of the Town's proportionate share of the net pension liability.....	63
Schedule of contributions	64
Schedule of special funding amounts	65
Other Postemployment Benefit Plan Schedules	66
Schedule of changes in the Town's net OPEB liability and related ratios	67
Schedule of investment returns.....	68
Notes to Required Supplementary Information.....	69



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Independent Auditor's Report

To the Honorable Board of Selectmen
Town of Medfield, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Medfield, Massachusetts, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Medfield, Massachusetts' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2019, on our consideration of the Town of Medfield, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Medfield, Massachusetts' internal control over financial reporting and compliance.



April 18, 2019

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the Town of Medfield (Town), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2018. We encourage readers to consider the information presented in this report in conjunction with the Town's financial statements. All amounts, unless otherwise noted, are presented in whole dollars.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent year by \$64.0 million (net position).
- The Town's long-term debt was \$46.5 million at year end, a net decrease of \$5.4 million. This net decrease was due to current year principal payments.
- As of the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$22.0 million, a decrease of \$2.2 million in comparison with the prior year.
- The Town's net pension liability increased by \$693,000 and totals \$20.0 million as of June 30, 2018.
- As required by GASB Statement #75, in 2018 the Town recognized a net OPEB liability of \$41.1 million along with deferred inflow related to OPEB of \$318,000 on the statement of net position for the first time. Beginning of year net position has been revised as part of this implementation. Additional disclosures and schedules have been added to the notes to the basic financial statements and required supplementary information (see Note 16).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Medfield's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements provide both long-term and short-term information about the Town as a whole. The fund financial statements focus on the individual components of the Town government, reporting the Town's operations in more detail than the government-wide statements. Both presentations (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the Town's accountability. An additional part of the basic financial statements are the notes to the basic financial statements. This report also contains other required supplementary information in addition to the basic financial statements themselves.

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

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

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

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

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

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

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

In accordance with accounting standards, the Town reports fund balance components as nonspendable, restricted, committed, assigned and unassigned. Additionally, the Town's stabilization funds are reported within the general fund.

The Town of Medfield adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget. The budgetary comparison statement is presented as required supplementary information after the notes to the basic financial statements.

Proprietary funds. The Town of Medfield maintains one type of proprietary funds:

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its sewer and water operations.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town maintains two different fiduciary funds. The private purpose trust fund is used to account for resources held in trust which principal and investment income exclusively benefit individuals, private organizations, or other governments. The agency fund is used to account for assets held in a purely custodial capacity.

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

Government-wide Financial Analysis

As noted earlier net position may serve, over time, as a useful indicator of a government’s financial position. The assets and deferred outflows of resources of the Town exceeded liabilities and deferred inflows of resources by \$64.0 million at the close of 2018. Key components of the Town’s governmental and business-type financial position follow.

A significant portion of the Town’s net position, \$95.9 million, reflects its investment in capital assets (i.e. land, buildings, infrastructure, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Town’s investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to pay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town’s net position, \$4.2 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position totals a deficit of \$48.3 million and may be used to meet the government’s ongoing obligations to citizens and creditors.

Governmental Activities. For the Town’s governmental activities, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$52.7 million at the close of 2018.

	2018	2017 (As Revised)
Assets:		
Current assets.....	\$ 28,139,029	\$ 29,553,545
Noncurrent assets (excluding capital).....	1,007,109	1,332,435
Capital assets, nondepreciable.....	22,511,329	21,523,635
Capital assets, net of accumulated depreciation.....	103,900,614	108,153,784
Total assets.....	155,558,081	160,563,399
Deferred outflows of resources.....	4,475,637	2,543,219
Liabilities:		
Current liabilities (excluding debt).....	5,440,125	5,114,659
Noncurrent liabilities (excluding debt).....	60,189,493	58,176,156
Current debt.....	4,596,272	4,660,577
Noncurrent debt.....	33,712,421	38,308,694
Total liabilities.....	103,938,311	106,260,086
Deferred inflows of resources.....	3,350,017	1,261,813
Net position:		
Net investment in capital assets.....	88,309,838	88,021,404
Restricted.....	12,737,174	9,767,413
Unrestricted.....	(48,301,622)	(42,204,098)
Total net position.....	\$ 52,745,390	\$ 55,584,719

The governmental activities net position decreased by \$2.8 million during the current year. The decrease is primarily due to a net loss in the governmental funds, a \$1.7 million net increase in the Town’s other postemployment benefit liability and a net \$280,000 increase in the Town’s net pension liability.

The beginning net position of the governmental activities has been revised to reflect the implementation of GASB Statement #75. To reflect this change, the Town has recorded a net OPEB liability and a deferred inflow of resources related to OPEB, which has resulted in the revision of the June 30, 2017, balance of the governmental activities by \$20.1 million. Previously reported net position of \$76.3 million has been revised to 55.6 million.

	2018	2017 (As Revised)
Program Revenues:		
Charges for services.....	\$ 5,433,321	\$ 4,887,642
Operating grants and contributions.....	15,215,298	14,770,156
Capital grants and contributions.....	898,190	617,781
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable.....	43,570,671	42,509,248
Tax and other liens.....	111,888	-
Motor vehicle and other excise taxes.....	2,233,769	2,296,417
Meals tax.....	153,408	-
Penalties and interest on taxes.....	61,434	143,556
Payments in lieu of taxes.....	3,396	-
Grants and contributions not restricted to specific programs.....	1,707,719	1,747,971
Unrestricted investment income.....	204,439	303,875
Miscellaneous.....	54,730	38,005
Total revenues.....	69,648,263	67,314,651
Expenses:		
General government.....	4,117,781	3,938,828
Public safety.....	6,408,186	6,672,214
Education.....	53,197,248	51,451,373
Public works.....	4,873,339	5,192,319
Health and human services.....	1,039,897	908,707
Culture and recreation.....	2,068,868	2,292,126
Interest.....	1,423,729	1,546,751
Total expenses.....	73,129,048	72,002,318
Excess (Deficiency) before transfers.....	(3,480,785)	(4,687,667)
Transfers.....	641,456	821,806
Change in net position.....	(2,839,329)	(3,865,861)
Net position, beginning of year (as revised).....	55,584,719	59,450,580
Net position, end of year.....	\$ 52,745,390	\$ 55,584,719

Governmental expenses totaled \$73.1 million of which \$21.5 million was directly supported by program revenues consisting of charges for services, operating and capital grants and contributions. General revenues totaled \$48.1 million, primarily coming from property taxes, excise taxes, and grants not restricted to specific programs.

Charges for services represent about 25.2% of governmental program revenues. The Town can exercise more control over this category of revenue than any other. Fees charged for services rendered are set by Town Meeting and Town boards.

Operating and capital grants and contributions account for 74.8% of the governmental program revenues. Most of these resources apply to education operations. These resources offset costs of the school department over and above the general fund operating budget.

Property taxes are the most significant revenue source for the Town’s governmental activities. They comprise 89.4% of all revenues. Other taxes comprise 3.7% of the governmental activity’s revenues.

Education is the largest governmental activity of the Town. A total of \$53.2 million was expended for education, of which \$17.2 million was funded by program revenues. The remaining \$36.0 million was funded by taxes and other revenue.

Business-type Activities. Business-type activities increased the Town’s net position by \$920,000. Key elements of this increase are as follows:

	2018	2017 (As Revised)
Assets:		
Current assets..... \$	5,386,388	\$ 4,754,394
Capital assets.....	15,780,276	16,232,438
Total assets.....	21,166,664	20,986,832
Deferred outflows of resources.....	183,292	107,316
Liabilities:		
Current liabilities (excluding debt).....	190,986	267,638
Noncurrent liabilities (excluding debt).....	1,573,291	1,518,907
Current debt.....	713,264	711,902
Noncurrent debt.....	7,451,065	8,164,329
Total liabilities.....	9,928,606	10,662,776
Deferred inflows of resources.....	119,838	50,245
Net position:		
Net investment in capital assets.....	7,629,247	7,648,817
Unrestricted.....	3,672,265	2,732,310
Total net position..... \$	11,301,512	\$ 10,381,127

	2018	2017 (As Revised)
Program Revenues:		
Charges for services.....	\$ 4,231,612	\$ 3,755,756
Expenses:		
Water.....	1,423,932	1,229,723
Sewer.....	1,245,839	1,171,327
Total expenses.....	2,669,771	2,401,050
Excess (Deficiency) before transfers.....	1,561,841	1,354,706
Transfers.....	(641,456)	(821,806)
Change in net position.....	920,385	532,900
Net position, beginning of year (as revised).....	10,381,127	9,848,227
Net position, end of year.....	\$ 11,301,512	\$ 10,381,127

The beginning net position of the business-type activities has been revised to reflect the implementation of GASB Statement #75. To reflect this change, the Town has recorded a net OPEB liability and a deferred inflow of resources, which has resulted in the revision of the June 30, 2017, balance of the business-type activities by \$400,000. Previously reported net position of \$10.8 million has been revised to \$10.4 million. (See Note 16).

Business-type net position of \$7.6 million (67.5%) represents investments in capital assets net of related debt. The remaining \$3.7 million (32.5%) is available to be used for the ongoing operation of the Town's sewer and water enterprises.

Net position of the water enterprise fund increased \$542,000 during 2018. This increase is primarily due to the fact that rates are designed to cover debt service principal and capital costs.

Net position of the sewer enterprise fund increased \$379,000 during 2018. This increase is primarily due to an increase in rate revenues.

Financial Analysis of the Government's Funds

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

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

At the end of the current year, the Town's governmental funds reported combined ending fund balances totaling \$22.0 million. Of this amount \$16.1 million is for the general fund, \$969,000 relates to the capital project fund and \$4.9 million is comprised of nonmajor funds. Cumulatively there was a decrease of \$2.2 million in fund balances from the prior year.

The general fund is the chief operating fund of the Town. At the end of the current year, unassigned fund balance of the general fund was \$5.0 million while total fund balance was \$16.1 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and the total fund balance to total fund expenditures. Unassigned fund balance represents 7.58% of the total general fund budgetary expenditures, while total fund balance represents 24.15% of that same amount. Unassigned fund balance includes \$1.1 million of the general stabilization fund, \$812,000 of the betterment stabilization fund, as well as fund balance of \$3.6 restricted for pension reserves.

The general fund balance decreased by \$1.8 million during the current year. The decrease in fund balance was attributable to the planned use of reserves.

The capital project fund balance decreased by \$58,000 during the current year. This was due to the completion of projects related to the public safety building as well as the High School field.

The nonmajor funds decreased by \$250,000 during the current year. This was due to the timing of state and federal grant expenditures and when revenues were received.

General Fund Budgetary Highlights

The initial budget and the encumbrances and continuing appropriations (original budget) totaled \$61.8 million. Changes during the year consisted largely of allocations between and among departments. The net decrease to the final budget totaled \$400,000.

General fund revenues came in \$624,000 more than budgeted while general fund expenditures came in \$704,000 million less than budgeted.

Capital Asset and Debt Administration

In conjunction with the annual operating budget, the Town of Medfield annually prepares a capital budget for the upcoming year.

Capital Assets. The Town of Medfield's investment in capital assets for its governmental and business-type activities as of June 30, 2018, amounts to \$142.2 million (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, machinery and equipment, vehicles, textbooks and software and infrastructure.

Debt Administration. Outstanding long-term debt of the general government, as of June 30, 2018, totaled \$38.3 million. During 2018, the Town paid down \$4.7 million in debt principal expense.

The sewer enterprise fund has outstanding long-term debt totaling \$1.9 million. During 2018, the Town paid down \$251,000 in debt principal expense.

The water enterprise fund has outstanding long-term debt totaling \$6.2 million. During 2018, the Town paid down \$461,000 in debt principal expense.

The Town maintains an "Aa1" bond rating from Moody's.

Please refer to notes 4, 6 and 7 for further discussion of the major capital and debt activity.

Requests for Information

This financial report is designed to provide a general overview of the Town of Medfield's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Accountant, 459 Main Street, Medfield, MA 02052.

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2018

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 17,525,800	\$ 3,640,196	\$ 21,165,996
Restricted cash and cash equivalents.....	-	-	-
Investments.....	9,137,941	-	9,137,941
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	89,468	-	89,468
Tax liens.....	491,766	-	491,766
Motor vehicle and other excise taxes.....	96,675	-	96,675
User charges.....	-	1,746,192	1,746,192
Departmental and other.....	100,219	-	100,219
Intergovernmental - other.....	462,520	-	462,520
Special assessments.....	234,640	-	234,640
Total current assets.....	<u>28,139,029</u>	<u>5,386,388</u>	<u>33,525,417</u>
NONCURRENT:			
Special assessments.....	1,007,109	-	1,007,109
Capital assets, nondepreciable.....	22,511,329	7,226,149	29,737,478
Capital assets, net of accumulated depreciation.....	<u>103,900,614</u>	<u>8,554,127</u>	<u>112,454,741</u>
Total noncurrent assets.....	<u>127,419,052</u>	<u>15,780,276</u>	<u>143,199,328</u>
TOTAL ASSETS.....	<u>155,558,081</u>	<u>21,166,664</u>	<u>176,724,745</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows for refunding debt.....	206,588	13,300	219,888
Deferred outflows related to pensions.....	4,269,049	169,992	4,439,041
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>4,475,637</u>	<u>183,292</u>	<u>4,658,929</u>
LIABILITIES			
CURRENT:			
Warrants payable.....	1,955,022	86,638	2,041,660
Accrued payroll.....	2,079,809	11,449	2,091,258
Accrued interest.....	259,048	56,899	315,947
Other liabilities.....	552,446	-	552,446
Landfill closure.....	23,000	-	23,000
Compensated absences.....	570,800	36,000	606,800
Bonds payable.....	4,596,272	713,264	5,309,536
Total current liabilities.....	<u>10,036,397</u>	<u>904,250</u>	<u>10,940,647</u>
NONCURRENT:			
Landfill closure.....	69,000	-	69,000
Compensated absences.....	594,200	4,000	598,200
Net pension liability.....	19,189,922	764,134	19,954,056
Net other postemployment benefits liability.....	40,336,371	805,157	41,141,528
Bonds payable.....	33,712,421	7,451,065	41,163,486
Total noncurrent liabilities.....	<u>93,901,914</u>	<u>9,024,356</u>	<u>102,926,270</u>
TOTAL LIABILITIES.....	<u>103,938,311</u>	<u>9,928,606</u>	<u>113,866,917</u>
DEFERRED INFLOWS OF RESOURCES			
Taxes paid in advance.....	184,850	-	184,850
Deferred inflows related to pensions.....	2,853,111	113,609	2,966,720
Deferred inflows related to other postemployment benefits.....	312,056	6,229	318,285
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>3,350,017</u>	<u>119,838</u>	<u>3,469,855</u>
NET POSITION			
Net investment in capital assets.....	88,309,838	7,629,247	95,939,085
Restricted for:			
Pension reserve fund.....	3,653,411	-	3,653,411
Future debt service.....	6,920,668	-	6,920,668
Permanent funds:			
Expendable.....	2,163,095	-	2,163,095
Unrestricted.....	<u>(48,301,622)</u>	<u>3,672,265</u>	<u>(44,629,357)</u>
TOTAL NET POSITION.....	<u>\$ 52,745,390</u>	<u>\$ 11,301,512</u>	<u>\$ 64,046,902</u>

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 4,117,781	\$ 661,206	\$ 76,488	\$ -	\$ (3,380,087)
Public safety.....	6,408,186	1,292,554	1,000	-	(5,114,632)
Education.....	53,197,248	2,215,104	14,989,588	-	(35,992,556)
Public works.....	4,873,339	169,372	-	898,190	(3,805,777)
Health and human services.....	1,039,897	317,140	88,555	-	(634,202)
Culture and recreation.....	2,068,868	777,945	47,289	-	(1,243,634)
Interest.....	1,423,729	-	12,378	-	(1,411,351)
Total Governmental Activities.....	73,129,048	5,433,321	15,215,298	898,190	(51,582,239)
<i>Business-Type Activities:</i>					
Water.....	1,423,932	2,302,216	-	-	878,284
Sewer.....	1,245,839	1,929,396	-	-	683,557
Total Business-Type Activities.....	2,669,771	4,231,612	-	-	1,561,841
Total Primary Government.....	\$ 75,798,819	\$ 9,664,933	\$ 15,215,298	\$ 898,190	\$ (50,020,398)

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (continued)

YEAR ENDED JUNE 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page..... \$	(51,582,239)	\$ 1,561,841	\$ (50,020,398)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	43,570,671	-	43,570,671
Tax and other liens.....	111,888	-	111,888
Motor vehicle and other excise taxes.....	2,233,769	-	2,233,769
Meals tax.....	153,408	-	153,408
Penalties and interest on taxes.....	61,434	-	61,434
Payments in lieu of taxes.....	3,396	-	3,396
Grants and contributions not restricted to specific programs.....	1,707,719	-	1,707,719
Unrestricted investment income.....	204,439	-	204,439
Miscellaneous.....	54,730	-	54,730
<i>Transfers, net</i>	641,456	(641,456)	-
Total general revenues and transfers.....	48,742,910	(641,456)	48,101,454
Change in net position.....	(2,839,329)	920,385	(1,918,944)
<i>Net position:</i>			
Beginning of year (as revised).....	55,584,719	10,381,127	65,965,846
End of year..... \$	<u>52,745,390</u>	<u>11,301,512</u>	<u>64,046,902</u>

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2018

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents.....	\$ 12,492,013	\$ 968,878	\$ 4,064,909	\$ 17,525,800
Investments.....	7,491,761	-	1,646,180	9,137,941
Receivables, net of uncollectibles:				
Real estate and personal property taxes.....	89,468	-	-	89,468
Tax liens.....	491,766	-	-	491,766
Motor vehicle and other excise taxes.....	96,675	-	-	96,675
Departmental and other.....	100,219	-	-	100,219
Intergovernmental - other.....	38,606	-	423,914	462,520
Special assessments.....	1,241,749	-	-	1,241,749
TOTAL ASSETS.....	\$ 22,042,257	\$ 968,878	\$ 6,135,003	\$ 29,146,138
LIABILITIES				
Warrants payable.....	\$ 1,528,923	\$ -	\$ 426,099	\$ 1,955,022
Accrued payroll.....	2,038,317	-	41,492	2,079,809
Other liabilities.....	220,488	-	331,958	552,446
TOTAL LIABILITIES.....	3,787,728	-	799,549	4,587,277
DEFERRED INFLOWS OF RESOURCES				
Taxes paid in advance.....	184,850	-	-	184,850
Unavailable revenue.....	1,980,233	-	423,914	2,404,147
TOTAL DEFERRED INFLOWS OF RESOURCES.....	2,165,083	-	423,914	2,588,997
FUND BALANCES				
Restricted.....	10,574,079	968,878	5,321,945	16,864,902
Committed.....	327,540	-	-	327,540
Assigned.....	139,528	-	-	139,528
Unassigned.....	5,048,299	-	(410,405)	4,637,894
TOTAL FUND BALANCES.....	16,089,446	968,878	4,911,540	21,969,864
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 22,042,257	\$ 968,878	\$ 6,135,003	\$ 29,146,138

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2018

Total governmental fund balances.....		\$ 21,969,864
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		126,411,943
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		2,404,147
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		1,310,470
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(259,048)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(38,308,693)	
Net pension liability.....	(19,189,922)	
Net other postemployment benefits liability.....	(40,336,371)	
Landfill closure.....	(92,000)	
Compensated absences.....	<u>(1,165,000)</u>	
Net effect of reporting long-term liabilities.....		<u>(99,091,986)</u>
Net position of governmental activities.....		<u>\$ 52,745,390</u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2018

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ 43,818,458	\$ -	\$ -	\$ 43,818,458
Motor vehicle and other excise taxes.....	2,217,913	-	-	2,217,913
Meals tax.....	153,408	-	-	153,408
Charges for services.....	-	-	3,359,767	3,359,767
Penalties and interest on taxes.....	61,434	-	-	61,434
Fees and rentals.....	351,895	-	-	351,895
Payments in lieu of taxes.....	3,396	-	-	3,396
Licenses and permits.....	741,039	-	-	741,039
Fines and forfeitures.....	23,431	-	150,232	173,663
Intergovernmental - other.....	15,446,993	-	1,621,025	17,068,018
Departmental and other.....	571,512	-	365,653	937,165
Special assessments.....	340,430	-	-	340,430
Contributions and donations.....	-	-	251,774	251,774
Investment income (loss).....	212,479	-	(8,040)	204,439
Miscellaneous.....	-	-	53,916	53,916
TOTAL REVENUES.....	63,942,388	-	5,794,327	69,736,715
EXPENDITURES:				
Current:				
General government.....	2,943,070	-	213,765	3,156,835
Public safety.....	4,185,280	50,478	255,157	4,490,915
Education.....	33,372,319	-	3,785,700	37,158,019
Public works.....	2,991,383	7,440	686,128	3,684,951
Health and human services.....	491,457	-	279,072	770,529
Culture and recreation.....	1,137,051	-	635,464	1,772,515
Pension benefits.....	2,309,695	-	-	2,309,695
Pension benefits - Teachers Retirement.....	7,638,658	-	-	7,638,658
Property and liability insurance.....	166,735	-	-	166,735
Employee benefits.....	4,809,808	-	-	4,809,808
State and county charges.....	534,733	-	-	534,733
Debt service:				
Principal.....	4,510,300	-	-	4,510,300
Interest.....	1,537,630	-	-	1,537,630
TOTAL EXPENDITURES.....	66,628,119	57,918	5,855,286	72,541,323
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(2,685,731)	(57,918)	(60,959)	(2,804,608)
OTHER FINANCING SOURCES (USES):				
Transfers in.....	867,696	-	78,650	946,346
Transfers out.....	(35,000)	-	(269,890)	(304,890)
TOTAL OTHER FINANCING SOURCES (USES)....	832,696	-	(191,240)	641,456
NET CHANGE IN FUND BALANCES.....	(1,853,035)	(57,918)	(252,199)	(2,163,152)
FUND BALANCES AT BEGINNING OF YEAR.....	17,942,481	1,026,796	5,163,739	24,133,016
FUND BALANCES AT END OF YEAR.....	\$ 16,089,446	\$ 968,878	\$ 4,911,540	\$ 21,969,864

See notes to basic financial statements.

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

YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds.....		\$ (2,163,152)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	1,344,877	
Depreciation expense.....	<u>(4,610,353)</u>	
Net effect of reporting capital assets.....		(3,265,476)
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		(88,452)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Net amortization of premium from issuance of bonds.....	150,278	
Net change in deferred charge on refunding.....	(71,022)	
Debt service principal payments.....	<u>4,510,300</u>	
Net effect of reporting long-term debt.....		4,589,556
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	(34,000)	
Net change in accrued interest on long-term debt.....	34,646	
Net change in deferred outflow/(inflow) of resources related to pensions.....	412,142	
Net change in net pension liability.....	(692,555)	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits..	(312,056)	
Net change in net other postemployment benefits liability.....	(1,342,982)	
Net change in landfill closure.....	<u>23,000</u>	
Net effect of recording long-term liabilities.....		<u>(1,911,805)</u>
Change in net position of governmental activities.....		\$ <u><u>(2,839,329)</u></u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2018

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 2,214,482	\$ 1,425,714	\$ 3,640,196
Receivables, net of allowance for uncollectibles:			
User charges.....	996,441	749,751	1,746,192
Total current assets.....	<u>3,210,923</u>	<u>2,175,465</u>	<u>5,386,388</u>
NONCURRENT:			
Capital assets, nondepreciable.....	7,226,149	-	7,226,149
Capital assets, net of accumulated depreciation.....	<u>3,743,676</u>	<u>4,810,451</u>	<u>8,554,127</u>
Total noncurrent assets.....	<u>10,969,825</u>	<u>4,810,451</u>	<u>15,780,276</u>
TOTAL ASSETS.....	<u>14,180,748</u>	<u>6,985,916</u>	<u>21,166,664</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding.....	-	13,300	13,300
Deferred outflows related to pensions.....	<u>93,741</u>	<u>76,251</u>	<u>169,992</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	<u>93,741</u>	<u>89,551</u>	<u>183,292</u>
LIABILITIES			
CURRENT:			
Warrants payable.....	61,787	24,851	86,638
Accrued payroll.....	7,666	3,783	11,449
Accrued interest.....	40,392	16,507	56,899
Compensated absences.....	26,000	10,000	36,000
Bonds payable.....	<u>460,800</u>	<u>252,464</u>	<u>713,264</u>
Total current liabilities.....	<u>596,645</u>	<u>307,605</u>	<u>904,250</u>
NONCURRENT:			
Compensated absences.....	4,000	-	4,000
Net pension liability.....	421,376	342,758	764,134
Net other postemployment benefits liability.....	366,603	438,554	805,157
Bonds payable.....	<u>5,760,700</u>	<u>1,690,365</u>	<u>7,451,065</u>
Total noncurrent liabilities.....	<u>6,552,679</u>	<u>2,471,677</u>	<u>9,024,356</u>
TOTAL LIABILITIES.....	<u>7,149,324</u>	<u>2,779,282</u>	<u>9,928,606</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions.....	62,649	50,960	113,609
Deferred inflows related to other postemployment benefits.....	<u>2,836</u>	<u>3,393</u>	<u>6,229</u>
TOTAL DEFERRED INFLOWS OF RESOURCES.....	<u>65,485</u>	<u>54,353</u>	<u>119,838</u>
NET POSITION			
Net investment in capital assets.....	4,748,325	2,880,922	7,629,247
Restricted for:			
Unrestricted.....	<u>2,311,355</u>	<u>1,360,910</u>	<u>3,672,265</u>
TOTAL NET POSITION.....	<u>\$ 7,059,680</u>	<u>\$ 4,241,832</u>	<u>\$ 11,301,512</u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2018

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
<u>OPERATING REVENUES:</u>			
Charges for services.....	\$ 2,302,216	\$ 1,929,396	\$ 4,231,612
<u>OPERATING EXPENSES:</u>			
Cost of services and administration.....	594,460	759,662	1,354,122
Salaries and wages.....	358,264	195,102	553,366
TOTAL OPERATING EXPENSES.....	1,234,715	1,214,613	2,449,328
OPERATING INCOME (LOSS).....	1,067,501	714,783	1,782,284
<u>NONOPERATING REVENUES (EXPENSES):</u>			
Interest expense.....	(189,217)	(31,226)	(220,443)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS.....	878,284	683,557	1,561,841
<u>TRANSFERS:</u>			
Transfers out.....	(336,663)	(304,793)	(641,456)
CHANGE IN NET POSITION.....	541,621	378,764	920,385
NET POSITION AT BEGINNING OF YEAR (AS REVISED).....	6,518,059	3,863,068	10,381,127
NET POSITION AT END OF YEAR.....	\$ 7,059,680	\$ 4,241,832	\$ 11,301,512

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

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users.....	\$ 2,128,532	\$ 1,815,368	\$ 3,943,900
Payments to vendors.....	(670,665)	(728,345)	(1,399,010)
Payments to employees.....	(347,868)	(187,719)	(535,587)
NET CASH FROM OPERATING ACTIVITIES.....	1,109,999	899,304	2,009,303
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers out.....	(336,663)	(304,793)	(641,456)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets.....	(89,678)	-	(89,678)
Principal payments on bonds and notes.....	(460,800)	(251,102)	(711,902)
Interest expense.....	(192,601)	(29,384)	(221,985)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(743,079)	(280,486)	(1,023,565)
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	30,257	314,025	344,282
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	2,184,225	1,111,689	3,295,914
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 2,214,482	\$ 1,425,714	\$ 3,640,196
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH			
FROM OPERATING ACTIVITIES:			
Operating income (loss).....	\$ 1,067,501	\$ 714,783	\$ 1,782,284
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation.....	281,991	259,849	541,840
Deferred (outflows)/inflows related to pensions.....	(9,050)	(7,362)	(16,412)
Deferred (outflows)/inflows related to other postemployment benefits.....	2,836	3,393	6,229
Changes in assets and liabilities:			
User charges.....	(173,684)	(114,028)	(287,712)
Warrants payable.....	(94,568)	11,708	(82,860)
Accrued payroll.....	1,560	(10)	1,550
Compensated absences.....	6,000	4,000	10,000
Net pension liability.....	15,207	12,370	27,577
Other postemployment benefits.....	12,206	14,601	26,807
Total adjustments.....	42,498	184,521	227,019
NET CASH FROM OPERATING ACTIVITIES.....	\$ 1,109,999	\$ 899,304	\$ 2,009,303
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:			
Change in the deferred loss on debt refunding.....	-	(3,800)	(3,800)

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2018

	Other Postemployment Benefit Trust Fund	Private Purpose Trust Funds	Agency Funds
ASSETS			
Cash and cash equivalents.....	\$ -	\$ 42,981	\$ 216,341
Investments:			
Investments in Pension Reserve Investment Trust.....	2,889,492	-	-
Other investments.....	-	114,676	-
TOTAL ASSETS.....	2,889,492	157,657	216,341
LIABILITIES			
Liabilities due depositors.....	-	-	216,341
NET POSITION			
Restricted for other postemployment benefits.....	2,889,492	-	-
Held in trust for other purposes.....	-	157,657	-
TOTAL NET POSITION.....	\$ 2,889,492	\$ 157,657	\$ -

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2018

	<u>Other Postemployment Benefit Trust Fund</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS:		
Contributions:		
Employer contributions.....	\$ 400,000	\$ -
Employer contributions for other postemployment benefit payments....	1,466,077	-
Private donations.....	-	250
Total contributions.....	1,866,077	250
Net investment income:		
Investment income.....	251,319	(742)
TOTAL ADDITIONS.....	2,117,396	(492)
DEDUCTIONS:		
Other postemployment benefit payments.....	1,466,077	-
Educational scholarships.....	-	11,500
TOTAL DEDUCTIONS.....	1,466,077	11,500
NET INCREASE (DECREASE) IN NET POSITION.....	651,319	(11,992)
NET POSITION AT BEGINNING OF YEAR.....	2,238,173	169,649
NET POSITION AT END OF YEAR.....	\$ 2,889,492	\$ 157,657

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Medfield, Massachusetts (Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant Town accounting policies are described herein.

A. Reporting Entity

The Town is a Massachusetts municipal corporation that is governed by an elected Board of Selectmen and an appointed Town Administrator.

The Town of Medfield was incorporated in 1651. The Town operates under a Town Meeting form of government. The Town's major operations include police and fire protection, education, parks, library and recreation, public works and general administration services. In addition, the Town owns and operates a water system and solid waste disposal and recycling services.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. It has been determined that there are no component units that meet the requirements for inclusion in the Town's basic financial statements.

Joint Venture

The Town has entered into a joint venture with the Towns of Franklin, Medway, Millis, Norfolk, North Attleborough, Plainville, Seekonk, Sherborn, Walpole and Wrentham, to pool resources and share the costs, risks and rewards of providing vocational education through the Tri-County Regional Vocational Technical High School. The Town of Medfield's 2018 assessment to Tri-County Regional Vocational Technical High School was \$160,239. The District issues a separate audited financial statement which may be obtained by contacting the District located at 147 Pond St, Franklin, MA 02038.

B. Government-Wide and Fund Financial Statements***Government-Wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows or resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

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

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following proprietary fund types are reported:

The *sewer enterprise fund* accounts for the Town's sewer activities.

The *water enterprise fund* accounts for the Town's water activities.

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

The following fiduciary fund types are reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allows the trustees to authorize spending of the realized investment earnings. The Town's educational scholarship trusts are accounted for in this fund.

The *agency fund* is used to account for assets held in a purely custodial capacity, such as collection and payment of charges for special details, escrow accounts, deposits and deputy collector accounts.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

F. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 – Cash and Investments.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 95% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed during the second and fourth quarter of every year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered in the Town and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Sewer

Sewer user fees are levied semi-annually for individual and small commercial meter readings and quarterly for large commercial meter readings. These fees are subject to penalties and interest if they are not paid by the respective due date. Sewer liens are processed in December of every year and included as a lien on the property owner's tax bill. Sewer charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Water

Water user fees are levied semi-annually for individual and small commercial meter readings and quarterly for large commercial meter readings. These fees are subject to penalties and interest if they are not paid by the respective due date. Water liens are processed in December of every year and included as a lien on the property owner's tax bill. Water charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Departmental and Other

Departmental and other receivables consist primarily of ambulance and police detail receivables which are recorded as receivables in the year accrued. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met. These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, land improvements, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are reported in the governmental activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$25,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Computer software.....	3-7
Office equipment.....	3-10
Vehicles.....	5
Building improvements.....	20
Buildings.....	40
Infrastructure.....	30-75

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The Town has recorded a deferred loss on refunding and a deferred outflow related to pensions as deferred outflows of resources in the government-wide balance sheet.

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

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are not eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as “Due from other funds” or “Due to other funds” on the balance sheet.

K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as “Transfers, net.”

Fund Financial Statements

Transfers between and within funds are not eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state’s school building program and the Massachusetts Clean Water Trust’s loan subsidy program is not considered to be capital related debt.

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Debt service” represents funds received in prior years from the MSBA that have been set aside for future debt payments.

“Permanent funds – expendable” represents the endowment and the amount of realized and unrealized investment earnings of donor restricted trusts that support governmental programs.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Town Meeting is the highest level of decision making authority that can, by Town Meeting vote, commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a vote is taken to rescind the commitment.

“Assigned” fund balance includes amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. The Town's by-laws authorize the Town Auditor to assign fund balance. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Town's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

M. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

N. Pensions

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

O. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon maturity of the liability.

Q. Use of Estimates*Government-Wide and Fund Financial Statements*

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

R. Total Column*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

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

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town has adopted a formal policy to limit custodial credit risk of deposits. The policy limits the Town's uninsured, uncollateralized deposits to 5% of any one institution's assets and no more than 30% of the Town's cash. At year-end, the carrying amount of deposits totaled \$17,278,010 and the bank balance totaled \$17,591,627. Of the bank balance, \$4,277,416 was covered by Federal Depository Insurance, \$4,767,843 was covered by Depositor's Insurance Fund, \$2,897,933 was covered by Share's Insurance Fund, \$4,689,407 was collateralized and \$959,028 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments

As of June 30, 2018, the Town of Medfield had the following investments presented on the following page.

Investment Type	Fair value	Maturities	
		Under 1 Year	1-5 Years
<u>Debt securities:</u>			
U.S. treasury bonds.....	\$ 1,791,414	\$ 876,717	\$ 914,697
Government sponsored enterprises.....	5,579,209	-	5,579,209
Corporate bonds.....	<u>1,078,889</u>	<u>-</u>	<u>1,078,889</u>
Total debt securities.....	8,449,512	<u>\$ 876,717</u>	<u>\$ 7,572,795</u>
<u>Other investments:</u>			
Equity securities.....	309,269		
Fixed income.....	493,836		
Money market mutual funds.....	299,256		
Pension Reserve Investment Trust (PRIT).....	2,889,492		
MMDT - Cash portfolio.....	<u>3,848,052</u>		
Total investments.....	<u>\$ 16,289,417</u>		

The Town participates in MMDT, which maintains a cash portfolio and a short-term bond fund with combined average maturities of approximately 3 months.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Town has custodial credit risk exposure of \$8,449,512 because the government sponsored enterprise securities and corporate bonds are uninsured, unregistered and held by the counterparty. The Town’s policy related to custodial credit risk is to limit the Town’s exposure to only those institutions with a proven financial strength, capital adequacy, and an overall affirmative reputation in the municipal industry.

Interest Rate Risk

To manage its exposure to fair value losses arising from increasing interest rates, the Town’s policy limits the investment of short-term funds to maturities of up to twelve months.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. The Town’s policy related to credit risk places no limit on investments in MMDT and U.S. Treasuries and Agencies. With regards to other investments, the Treasurer will limit purchases to investment grade securities with a high concentration in securities rated A or better. The Town’s US treasury notes and government sponsored enterprises of \$7,370,623 are rated AA+. With regards to corporate bonds \$151,052 are rated AA-, \$208,602 are rated A, \$532,203 are rated A- and \$187,032 are rated BBB+.

Additionally, the Town holds \$3,848,052 in MMDT which is unrated.

Concentration of Credit Risk

The Town places no limit on the amount the government may invest in any one issuer. More than 5 percent of the Town’s investments of \$607,105 are in the following securities:

Issuer	Percentage of Total Investments
US Treasury Notes.....	15%
Federal Home Loan Mtg Corp MTN.....	46%

Fair Market Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2018:

Investment Type	June 30, 2018	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments measured at fair value:				
<u>Debt securities:</u>				
U.S. treasury bonds.....	\$ 1,791,414	\$ 1,791,414	\$ -	-
Government sponsored enterprises.....	5,579,209	5,579,209	-	-
Corporate bonds.....	1,078,889	-	1,078,889	-
Total debt securities.....	<u>8,449,512</u>	<u>7,370,623</u>	<u>1,078,889</u>	<u>-</u>
<u>Other investments:</u>				
Equity securities.....	309,269	309,269	-	-
Fixed income.....	493,836	493,836	-	-
Money market mutual funds.....	299,256	299,256	-	-
Total other investments.....	<u>1,102,361</u>	<u>1,102,361</u>	<u>-</u>	<u>-</u>
Total investments measured at fair value.....	9,551,873	<u>\$ 8,472,984</u>	<u>\$ 1,078,889</u>	<u>\$ -</u>
Investments measured at amortized cost:				
MMDT - Cash portfolio.....	3,848,052			
Investments measured at net asset value:				
Pension Reserve Investment Trust (PRIT).....	<u>2,889,492</u>			
Total investments.....	<u>\$ 16,289,417</u>			

Government sponsored enterprises, equity securities, and equity mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

PRIT investments are valued using the net asset value method. This investment pool was established by the Treasurer of the Commonwealth of Massachusetts, who serves as the Trustee. PRIT is administered by the Pension Reserves Investment Management Board (PRIM). The fair values of the positions in each investment Pool are the same as the value of each Pool's shares. The Town does not have the ability to control any of the investment decisions relative to its funds in PRIT.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any differences between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

NOTE 3 – RECEIVABLES

At June 30, 2018, receivables for the individual major governmental funds and nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Real estate and personal property taxes..... \$	91,410	\$ (1,942)	\$ 89,468
Tax liens.....	491,766	-	491,766
Motor vehicle and other excise taxes.....	96,675	-	96,675
Departmental and other.....	275,305	(175,086)	100,219
Intergovernmental - other.....	462,520	-	462,520
Special assessments.....	1,241,749	-	1,241,749
Total..... \$	<u>2,659,425</u>	<u>\$ (177,028)</u>	<u>\$ 2,482,397</u>

At June 30, 2018, receivables for the sewer and water enterprise funds are as follows:

	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Water user charges..... \$	996,441	\$ -	\$ 996,441
Sewer user charges.....	749,751	-	749,751
Total..... \$	<u>1,746,192</u>	<u>\$ -</u>	<u>\$ 1,746,192</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds are shown on the following page.

	General Fund	Other Governmental Funds	Total
Receivables:			
Real estate and personal property taxes.....	\$ 49,824	\$ -	\$ 49,824
Tax liens.....	491,766	-	491,766
Motor vehicle and other excise taxes.....	96,676	-	96,676
Departmental and other.....	100,218	-	100,218
Intergovernmental - highway improvements.....	-	386,026	386,026
Intergovernmental - other.....	-	37,888	37,888
Special assessments.....	<u>1,241,749</u>	<u>-</u>	<u>1,241,749</u>
Total.....	\$ <u>1,980,233</u>	\$ <u>423,914</u>	\$ <u>2,404,147</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended June 30, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 21,260,194	\$ -	\$ -	\$ 21,260,194
Construction in progress.....	<u>263,441</u>	<u>987,694</u>	<u>-</u>	<u>1,251,135</u>
Total capital assets not being depreciated.....	<u>21,523,635</u>	<u>987,694</u>	<u>-</u>	<u>22,511,329</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	21,957	-	-	21,957
Buildings and improvements.....	114,036,841	152,002	-	114,188,843
Machinery and equipment.....	8,206,990	205,181	-	8,412,171
Vehicles.....	1,261,363	-	-	1,261,363
Textbooks and software.....	2,751,969	-	-	2,751,969
Infrastructure.....	<u>53,798,881</u>	<u>-</u>	<u>-</u>	<u>53,798,881</u>
Total capital assets being depreciated.....	<u>180,078,001</u>	<u>357,183</u>	<u>-</u>	<u>180,435,184</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(21,532)	(425)	-	(21,957)
Buildings and improvements.....	(32,267,446)	(2,821,866)	-	(35,089,312)
Machinery and equipment.....	(5,625,756)	(440,687)	-	(6,066,443)
Vehicles.....	(1,018,159)	(88,952)	-	(1,107,111)
Textbooks and software.....	(2,638,804)	(23,187)	-	(2,661,991)
Infrastructure.....	<u>(30,352,520)</u>	<u>(1,235,236)</u>	<u>-</u>	<u>(31,587,756)</u>
Total accumulated depreciation.....	<u>(71,924,217)</u>	<u>(4,610,353)</u>	<u>-</u>	<u>(76,534,570)</u>
Total capital assets being depreciated, net.....	<u>108,153,784</u>	<u>(4,253,170)</u>	<u>-</u>	<u>103,900,614</u>
Total governmental activities capital assets, net.....	\$ <u>129,677,419</u>	\$ <u>(3,265,476)</u>	\$ <u>-</u>	\$ <u>126,411,943</u>

Capital asset activity for the business type activities for the year ended June 30, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Water:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 1,248,033	\$ -	\$ -	\$ 1,248,033
Construction in progress.....	5,888,438	89,678	-	5,978,116
Total capital assets not being depreciated.....	7,136,471	89,678	-	7,226,149
<u>Capital assets being depreciated:</u>				
Buildings.....	1,945,015	-	-	1,945,015
Machinery and equipment.....	469,889	-	-	469,889
Vehicles and other.....	314,617	-	-	314,617
Infrastructure.....	7,223,290	-	-	7,223,290
Total capital assets being depreciated.....	9,952,811	-	-	9,952,811
<u>Less accumulated depreciation for:</u>				
Buildings.....	(1,296,359)	(45,817)	-	(1,342,176)
Machinery and equipment.....	(338,363)	(20,493)	-	(358,856)
Vehicles and other.....	(229,183)	(18,985)	-	(248,168)
Infrastructure.....	(4,063,239)	(196,696)	-	(4,259,935)
Total accumulated depreciation.....	(5,927,144)	(281,991)	-	(6,209,135)
Total capital assets being depreciated, net.....	4,025,667	(281,991)	-	3,743,676
Total water activities capital assets, net.....	\$ 11,162,138	\$ (192,314)	\$ -	\$ 10,969,825
	Beginning Balance	Increases	Decreases	Ending Balance
Sewer:				
<u>Capital assets:</u>				
Buildings and improvements.....	\$ 7,496,950	\$ -	\$ -	\$ 7,496,950
Machinery and equipment.....	1,208,998	-	-	1,208,998
Vehicles.....	166,080	-	-	166,080
Infrastructure.....	1,404,031	-	-	1,404,031
Total capital assets being depreciated.....	10,276,059	-	-	10,276,059
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(4,356,712)	(138,469)	-	(4,495,181)
Machinery and equipment.....	(433,996)	(73,921)	-	(507,917)
Vehicles.....	(102,990)	(18,060)	-	(121,050)
Infrastructure.....	(312,061)	(29,399)	-	(341,460)
Total accumulated depreciation.....	(5,205,759)	(259,849)	-	(5,465,608)
Total sewer activities capital assets, net.....	\$ 5,070,300	\$ (259,849)	\$ -	\$ 4,810,451

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government.....	\$ 78,485
Public safety.....	690,064
Education.....	1,973,152
Public works.....	1,682,448
Health and human services.....	90,461
Culture and recreation.....	<u>95,743</u>
Total depreciation expense - governmental activities.....	<u>\$ 4,610,353</u>
Business-Type Activities:	
Water.....	\$ 281,991
Sewer.....	<u>259,849</u>
Total depreciation expense - business-type activities.....	<u>\$ 541,840</u>

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2018, are summarized as follows:

Transfers Out:	Transfers In:		
	General fund	Nonmajor governmental funds	Total
General fund.....	\$ -	\$ 35,000	\$ 35,000 (1)
Nonmajor governmental funds.....	226,240	43,650	269,890 (2)
Water enterprise fund.....	336,663	-	336,663 (3)
Sewer enterprise fund.....	<u>304,793</u>	<u>-</u>	<u>304,793 (3)</u>
Total.....	<u>\$ 867,696</u>	<u>\$ 78,650</u>	<u>\$ 946,346</u>

- (1) Represents transfers from general fund to the unemployment trust fund and conservation trust fund.
- (2) Represents transfers between nonmajor funds and from nonmajor funds to the general fund.
- (3) Represents budgeted transfers from the sewer and water enterprise funds to the general fund for indirect costs.

NOTE 6 – SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise funds, respectively.

The governmental and enterprise funds did not issue or redeem short-term debt during the year and did not have any amounts outstanding at year-end.

NOTE 7 – LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the outstanding indebtedness at June 30, 2018, and the debt service requirements are as follows:

Bonds Payable Schedule – Governmental Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2018
MCWT Bond of 2001	2020	\$ 74,538	4.10-5.75	\$ 8,200
MCWT Bond of 2004	2019	433,900	4-5.125	38,100
Municipal Purpose Refunding Bonds of 2005.....	2020	8,311,300	3.68	875,000
Municipal Purpose Bonds of 2007.....	2025	4,130,000	4-5	1,475,000
Municipal Purpose Bonds of 2010.....	2025	1,550,000	2-4	710,000
Municipal Purpose Bonds Refuding of 2012.....	2022	8,704,840	3-4	3,093,500
Municipal Purpose Bonds Refuding of 2013.....	2023	11,420,000	2-3	5,285,000
Garage Bonds Unlimited Tax	2034	9,500,000	2-4	7,970,000
Municipal Purpose Bonds of 2015.....	2035	1,360,000	2-4	1,150,000
Municipal Purpose Bonds of 2016.....	2035	16,375,000	2-5	13,915,000
Commonwealth of Massachusetts.....	2025	3,100,000	0.00	2,015,000
Municipal Purpose Bonds of 2017.....	2032	1,500,000	2-4	1,400,000
 Total Bonds Payable.....				37,934,800
 Add: Unamortized premium on bonds.....				373,893
 Total Bonds Payable, net.....				\$ 38,308,693

Debt service requirements for principal and interest for Governmental bonds payable in future years are as follows:

Year	Principal	Interest	Total
2019.....	\$ 4,471,400	\$ 1,356,400	\$ 5,827,800
2020.....	4,403,300	1,209,750	5,613,050
2021.....	3,945,100	1,064,680	5,009,780
2022.....	3,585,000	917,523	4,502,523
2023.....	3,085,000	776,744	3,861,744
2024.....	2,050,000	680,480	2,730,480
2025.....	1,905,000	609,267	2,514,267
2026.....	1,470,000	537,655	2,007,655
2027.....	1,485,000	478,457	1,963,457
2028.....	1,495,000	426,345	1,921,345
2029.....	1,510,000	372,281	1,882,281
2030.....	1,530,000	307,924	1,837,924
2031.....	1,545,000	257,538	1,802,538
2032.....	1,570,000	199,332	1,769,332
2033.....	1,490,000	140,519	1,630,519
2034.....	1,515,000	81,019	1,596,019
2035.....	880,000	33,659	913,659
Total.....	\$ 37,934,800	\$ 9,449,573	\$ 47,384,373

The Town is scheduled to be subsidized by the Massachusetts Clean Water Trust (MCWT) on a periodic basis for principal in the amount of \$9,911 and interest costs for \$1,409. Thus, net MCWT loan repayments, including interest, are scheduled to be \$23,698. The principal subsidies are guaranteed. The interest subsidies are supported through future investment income and are expected to be made, although not guaranteed. Since the

Town is legally obligated for the total amount of the debt, such amounts have been reported in the accompanying basic financial statements. The 2018 principal and interest subsidies totaled approximately \$10,000 and \$3,000, respectively.

Bonds Payable Schedule – Sewer Enterprise Fund

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2018
MCWT Sewer of 2008.....	2029	\$ 1,009,030	2.00	\$ 602,325
MCWT Sewer of 2012.....	2033	400,000	2.00	315,504
Sewer Refunding Bond of 2012.....	2022	1,055,500	3-4	405,000
Sewer Bond of 2013.....	2028	400,000	2-5	200,000
Solar Voltaic Array.....	2028	610,000	2-5	420,000
Total Bonds Payable.....				\$ 1,942,829

Debt service requirements for principal and interest for the sewer enterprise fund bonds payable in future years are as follows:

Year	Principal	Interest	Total
2019.....	\$ 252,464	\$ 60,032	\$ 312,496
2020.....	248,854	51,819	300,673
2021.....	250,273	42,728	293,001
2022.....	251,722	33,409	285,131
2023.....	153,200	23,959	177,159
2024.....	154,709	18,766	173,475
2025.....	156,249	13,819	170,068
2026.....	97,821	8,804	106,625
2027.....	99,425	6,732	106,157
2028.....	101,062	4,615	105,677
2029.....	82,734	2,714	85,448
2030.....	22,824	1,658	24,482
2031.....	23,320	1,197	24,517
2032.....	23,827	725	24,552
2033.....	24,345	243	24,588
Total.....	\$ <u>1,942,829</u>	\$ <u>271,220</u>	\$ <u>2,214,049</u>

Bonds Payable Schedule – Water Enterprise Fund

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2018
Water Bond of 2010.....	2021	\$ 400,000	2-4	\$ 175,000
Water Refunding Bonds of 2012.....	2022	464,660	3-4	166,500
Water Bond of 2013.....	2028	1,400,000	2-5	925,000
Water Main Replacement.....	2035	5,840,000	2-4	<u>4,955,000</u>
Total Bonds Payable, net.....				\$ <u>6,221,500</u>

Debt service requirements for principal and interest for the water enterprise fund bonds payable in future years are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019.....	\$ 460,800	\$ 179,302	\$ 640,102
2020.....	460,800	167,891	628,691
2021.....	459,900	156,022	615,922
2022.....	445,000	143,237	588,237
2023.....	415,000	127,563	542,563
2024.....	405,000	111,532	516,532
2025.....	405,000	96,963	501,963
2026.....	380,000	84,762	464,762
2027.....	380,000	75,987	455,987
2028.....	380,000	66,794	446,794
2029.....	290,000	57,638	347,638
2030.....	290,000	48,938	338,938
2031.....	290,000	40,238	330,238
2032.....	290,000	31,538	321,538
2033.....	290,000	22,838	312,838
2034.....	290,000	13,956	303,956
2035.....	290,000	4,712	294,712
Total.....	\$ <u>6,221,500</u>	\$ <u>1,429,911</u>	\$ <u>7,651,411</u>

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2018, the Town had the following authorized and unissued debt:

<u>Purpose</u>	<u>Amount</u>
Affordable Public Housing Design, Construction and Property Aquisition.....	\$ 1,000,000
Mt. Nebo Water Tower Painting.....	<u>850,000</u>
Total.....	\$ <u>1,850,000</u>

Changes in Long-term Liabilities

During the year ended June 30, 2018, the following changes occurred in long-term liabilities:

	Beginning Balance (As Revised)	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:							
Long-term bonds payable.....	\$ 42,445,100	\$ -	\$ (4,510,300)	\$ -	\$ -	\$ 37,934,800	\$ 4,471,400
Add: Unamortized premium on bonds...	524,171	-	(150,278)	-	-	373,893	124,872
Total bonds payable.....	42,969,271	-	(4,660,578)	-	-	38,308,693	4,596,272
Landfill closure.....	115,000	-	-	-	(23,000)	92,000	23,000
Compensated absences.....	1,131,000	-	-	571,600	(537,600)	1,165,000	570,800
Net pension liability.....	18,497,367	-	-	2,913,800	(2,221,245)	19,189,922	-
Other postemployment benefits.....	38,993,389	-	-	3,172,539	(1,829,557)	40,336,371	-
Total governmental activity long-term liabilities.....	\$ 101,706,027	\$ -	\$ (4,660,578)	\$ 6,657,939	\$ (4,611,402)	\$ 99,091,986	\$ 5,190,072
Business-Type Activities:							
Long-term bonds payable.....	\$ 8,876,231	\$ -	\$ (711,902)	\$ -	\$ -	\$ 8,164,329	\$ 713,264
Compensated absences.....	30,000	-	-	36,000	(26,000)	40,000	36,000
Net pension liability.....	736,557	-	-	116,027	(88,450)	764,134	-
Other postemployment benefits.....	778,350	-	-	63,327	(36,520)	805,157	-
Total business-type activity long-term liabilities.....	\$ 10,421,138	\$ -	\$ (711,902)	\$ 215,354	\$ (150,970)	\$ 9,773,620	\$ 749,264

Compensated absence liabilities related to governmental and business-type activities are normally paid from the funds reporting payroll and related expenditures. With the exception of compensated absence liabilities, the governmental long-term liabilities are generally liquidated by the general fund.

NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Town classifies fund balance according to the constraints imposed on the use of the resources.

There are two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, spendable fund balances are classified based on a hierarchy of spending constraints.

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- **Unassigned:** fund balance of the general fund that is not constrained for any particular purpose.

The Town has classified its fund balances with the following hierarchy:

	General	Major Fund Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:				
Restricted for:				
Major special revenue fund (replace name).....	\$ -	\$ -	\$ -	\$ -
Capital projects fund.....	-	968,878	-	968,878
Town gifts funds.....	-	-	245,358	245,358
Town grant funds.....	-	-	88,176	88,176
Town revolving fund.....	-	-	1,277,692	1,277,692
School gift funds.....	-	-	165,921	165,921
School revolving fund.....	-	-	1,367,861	1,367,861
School grants fund.....	-	-	13,842	13,842
Permanent funds.....	-	-	2,163,095	2,163,095
Pension reserve fund.....	3,653,411	-	-	3,653,411
Future debt service.....	6,920,668	-	-	6,920,668
Committed to:				
Articles and continuing appropriations:				
General government.....	203,211	-	-	203,211
Public safety.....	3,427	-	-	3,427
Education.....	28,191	-	-	28,191
Public works.....	35,642	-	-	35,642
Culture and recreation.....	57,069	-	-	57,069
Assigned to:				
Encumbrances:				
General government.....	72,067	-	-	72,067
Public safety.....	1,083	-	-	1,083
Education.....	57,628	-	-	57,628
Public works.....	5,974	-	-	5,974
Health and human services.....	2,776	-	-	2,776
Unassigned.....	5,048,299	-	(410,405)	4,637,894
Total Fund Balances.....	\$ 16,089,446	\$ 968,878	\$ 4,911,540	\$ 21,969,864

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body. The Town has four stabilization funds which are reported as part of the general fund.

At year end the unassigned balance of the general fund includes \$1.1 million of the general stabilization fund and \$812,000 of the betterment stabilization fund. The pension reserve fund of \$3.6 million and the future dept service of \$6.9 million are reported as restricted fund balance within the general fund.

NOTE 9 – RISK FINANCING

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

The Town participates in premium-based plans for the healthcare of its active and a portion of its retirees; and for its workers compensation.

NOTE 10 – PENSION PLAN*Plan Description*

The Town is a member of the Norfolk County Retirement System (NCRS, a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 41 member units. The system is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. A copy of their audited financial report may be obtained by visiting <http://www.norfolkcountyretirement.org>.

The Town is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports/>.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2017. The Town's portion of the collective pension expense, contributed by the Commonwealth, of \$7,638,658 is reported in the general fund as intergovernmental revenue and pension expense in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the Town is \$73,186,215 as of the measurement date.

Benefits Provided

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

There were no changes of benefit terms that affected measurement of the total pension liability since the prior measurement date

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the NCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The Town's proportionate share of the required contribution equaled its actual contribution for the year ended December 31, 2017 was \$2,309,695, 20.76% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2018, the Town reported a liability of \$19,954,056 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018. Accordingly, update procedures were used to roll forward the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2017, the Town's proportion was 3.61%, which declined .07% from its proportion measured at December 31, 2016.

Pension Expense

For the year ended June 30, 2018, the Town recognized pension expense of \$2,601,273. At June 30, 2018, the Town reported deferred outflows of resources related to pensions of \$4,439,041, and the Town reported deferred inflows of resources related to pensions of \$2,966,720.

The balances of deferred outflows and inflows at June 30, 2018 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 1,902,227	\$ -	\$ 1,902,227
Difference between projected and actual earnings.....	1,239,739	(1,856,095)	(616,356)
Changes in assumptions.....	1,000,501	(804,767)	195,734
Changes in proportion and proportionate share of contributions.....	296,574	(305,858)	(9,284)
Total deferred outflows/(inflows) of resources.....	\$ 4,439,041	\$ (2,966,720)	\$ 1,472,321

The Town’s deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018.....	\$ 735,172
2019.....	612,790
2020.....	349,526
2021.....	<u>(225,167)</u>
Total.....	\$ <u>1,472,321</u>

Actuarial Assumptions - The total pension liability in the January 1, 201_, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2017:

Valuation date.....	January 1, 2018
Actuarial cost method.....	Entry Age Normal Cost Method
Asset valuation method.....	Market value as reported by the Public Employees' Retirement Administration (PERAC)
Investment rate of return	7.75%
Projected salary increases.....	3.50% - 5.50%
Inflation rate.....	4.00%
Cost of living adjustments.....	3.00% of first \$17,000 of retirement income
Mortality rates.....	The RP-2014 Blue Collar Mortality Table adjusted with Scale with MP-2014

Investment policy

The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of January 1, 2018, are summarized in the table on the following page.

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	32.00%	8.80%
International Equities.....	17.50%	8.80%
Fixed Income.....	19.00%	3.60%
Real Estate.....	9.00%	7.40%
Private Equity	8.50%	13.30%
Hedge Funds.....	9.00%	7.40%
Real Assets.....	5.00%	10.40%
Total.....	<u>100.00%</u>	

Rate of return

For the year ended December 31, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 14.81%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Sensitivity of the net position liability to changes in the discount rate

The following presents the net position liability, calculated using the discount rate of 7.75%, as well as what the net position liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount (7.75%)</u>	<u>1% Increase (8.75%)</u>
	<u>December 31, 2016 Measurement Date</u>		
The Town's proportionate share of the net pension liability.....	\$ <u>25,822,520</u>	\$ <u>19,954,056</u>	\$ <u>14,968,756</u>
NCRS total net pension liability.....	\$ <u>715,642,268</u>	\$ <u>553,004,349</u>	\$ <u>414,842,339</u>

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description – The Town of Medfield administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the Plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Plan does not issue a publicly available financial report.

Funding Policy – Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. For 2018, the Town contributed \$1,866,077 million to the plan.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish an Other Postemployment Benefits Trust Fund which allows the Town to set aside amounts to being pre-funding its OPEB liabilities. During year 2018, the Town pre-funded future OPEB liabilities in the amount of \$400,000 by

contributing funds to the Other Postemployment Benefits Trust Fund in excess of the pay-as-you-go required contribution. The balance of the Fund at year end is \$2,889,492, which is reported within the Fiduciary Fund financial statements.

GASB Statement #74 & #75 – OPEB Plan Financial Reporting & OPEB Employer Reporting for the Town

Measurement Date – The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2017.

Plan Membership – The following table represents the Plan’s membership at June 30, 2018:

Active members.....	507
Retired, disabled, survivors and beneficiaries receiving benefits.....	<u>231</u>
Total.....	<u><u>738</u></u>

Components of OPEB Liability – The following table represents the components of the Plan’s OPEB liability as of June 30, 2018:

Total OPEB liability.....	\$ 44,031,020
Less: OPEB plan's fiduciary net position.....	<u>(2,889,492)</u>
Net OPEB liability.....	<u><u>\$ 41,141,528</u></u>
The OPEB plan's fiduciary net position	
as a percentage of the total OPEB liability.....	6.56%

Significant Actuarial Methods and Assumptions – The total OPEB liability in the January 1, 2017, actuarial valuation was determined by using the following actuarial assumptions, applied to all periods including the measurement date, unless otherwise specified, that was updated to June 30, 2018, to be in accordance with GASB Statements #74 and #75:

Valuation date.....	January 1, 2017
Actuarial cost method.....	Entry Age Normal
Asset valuation method.....	Market value of assets with payables and receivables
Interest rate/discount rate.....	5.47 per year, net of investment expense as of 6/30/2018. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (3.87%) was used.
Health care trend rate.....	8.00% in 2018 decreasing down to 5.00%

Mortality rates:

Actives.....	The RP-2000 Mortality Table, sex-distinct, for Employees projected using generational mortality.
Retirees.....	The RP-2000 Mortality Tables, sex-distinct, for Healthy Annuitants projected using generational mortality.
Disabled.....	The RP-2000 Mortality Tables, sex-distinct, for Healthy Annuitants projected using generational mortality. Set forward 2 years.

Rate of Return – For the year ended June 30, 2018, the annual money-weighted rate of return on OPEB plan investments, net of investment expense, was 11.15%. The money-weighted rate of return expresses investment performance, net of OPEB plan investment expense, adjusted for the changing amounts actually invested.

Investment Policy - The OPEB plan’s assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. The long-term real rate of return on OPEB investments was determined using the Town’s investment policy.

The long-term expected real rate of return reflects the expected rate of return on plan assets minus the expected rate of inflation. Note that the discount rate includes the effect of inflation. The long-term real rate of return removes the effect of inflation on the return amounts. It is a long-term assumption and is meant to reflect a best estimate of future experience, based on the expected asset allocation. The allocation percentages are based on information provided by Medfield and the Massachusetts PRIT (Pension Reserves Investment Trust). The real rates of return below are based on long-term return estimates provided by PRIT, adjusted for a 3.00% inflation assumption.

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
U.S Equity.....	17.50%	4.67%
International equities.....	15.50%	4.86%
Emerging international equities.....	6.00%	6.32%
Core bonds.....	5.00%	0.92%
20+ year treasury Strips.....	2.00%	0.68%
TIPS.....	5.00%	0.92%
Value-added fixed income.....	10.00%	3.70%
Private equity.....	12.00%	6.52%
Real estate.....	10.00%	3.79%
Timberland.....	4.00%	3.36%
Portfolio completion.....	13.00%	3.64%
Total.....	100.00%	

Discount Rate – The Town’s net other postemployment benefit liability was determined based on the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index as of June 30, 2018, which was 3.87%. Due to the low value of the OPEB trust compared to the Town’s liability, the Plan fiduciary net position is not projected to satisfy future benefit payments and, accordingly, the Municipal Bond Rate was applied rather than the projected investment return.

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2017.....	\$ 42,009,912	\$ 2,238,173	\$ 39,771,739
Changes for the year:			
Service cost.....	1,591,851	-	1,591,851
Interest.....	2,143,436	-	2,143,436
Contributions.....	-	1,866,077	(1,866,077)
Net investment income.....	-	251,319	(251,319)
Changes in assumptions.....	(248,102)	-	(248,102)
Benefit payments.....	(1,466,077)	(1,466,077)	-
Net change.....	2,021,108	651,319	1,369,789
Balances at June 30, 2018.....	\$ 44,031,020	2,889,492	41,141,528

Sensitivity of the OPEB liability to changes in the discount rate – The following table presents the net other postemployment benefit liability and service cost, calculated using the discount rate of 5.47%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a discount rate that is 1-percentage point lower (4.47%) or 1-percentage point higher (6.47%) than the current rate.

	1% Decrease (4.47%)	Current Discount Rate (5.47%)	1% Increase (6.47%)
Net OPEB liability.....	\$ 47,411,941	\$ 41,141,528	\$ 36,033,575

Sensitivity of the OPEB liability to changes in the healthcare trend – For postretirement medical plans in particular, the calculated actuarial values are highly sensitive to the assumed rate of health care cost trend. This is due to the compounding effect of the annual trend rates assumed for medical costs, as opposed to pension valuations where benefit levels typically remain fixed. The following table illustrates the effect on our valuation results of a 1% increase or decrease in the assumed rates of health care cost trend in each year.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability.....	\$ 34,881,961	\$ 41,141,528	\$ 49,099,129

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2018, the GASB Statement #75 measurement date, the Town recognized OPEB expense of \$3,554,149. At June 30, 2018, the Town reported deferred outflows of resources related to OPEB from the sources noted on the following page.

<u>Deferred Category</u>	<u>Deferred Inflows of Resources</u>
Difference between projected and actual earnings, net.....	\$ (103,528)
Changes in assumptions.....	<u>(214,755)</u>
Total deferred outflows/(inflows) of resources.....	<u>\$ (318,283)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement date year ended June 30:

2019.....	\$ (59,229)
2020.....	(59,229)
2021.....	(59,229)
2022.....	(59,229)
Thereafter.....	<u>(81,367)</u>
Total.....	<u>\$ (318,283)</u>

Changes in Assumptions – The assumption change is due to the change in the discount rate from 5.00% to 5.47% plus the additional cost of the impact from including the ‘Cadillac Tax’ for high-cost health plans. The discount rate change is not related to any change in the Town’s funding policy but is due to the increase in the General Obligation Municipal Bond rate.

Changes in Plan Provisions – None

NOTE 12 – LANDFILL

State and federal laws and regulations require the Town to construct a final capping system on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The landfill capping took place in 1997. The Town has reflected a \$92,000 post-closure care liability at June 30, 2018 as an obligation of the governmental activities. This amount is based upon estimates of what it would cost to perform all post-closure care. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Its cost was estimated based on semi-annual sampling for the current monitoring network at the site and estimated costs to maintain the integrity of the landfill cap during the post-closure period.

NOTE 13 – COMMITMENTS

The Town is committed to expending \$9.5 million for the DPW garage project. Through June 30, 2018, the Town has incurred \$8.7 million of expenditures related to this project. The Town is also committed to expending \$18 million for the public safety building project. Through June 30, 2018, the Town has incurred \$16.2 million of expenditures related to this project. Furthermore, the Town is committed to expending \$1.7 million for the High School field project. As of June 30, 2018, the Town has incurred \$1.5 million of expenditures related to this project.

NOTE 14 – CONTINGENCIES

The Town participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* through June 30, 2018, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2018, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2018.

NOTE 15 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 18, 2019, which is the date the financial statements were available to be issued.

NOTE 16 - REVISION OF NET POSITION PREVIOUSLY REPORTED

Beginning net position of the governmental and business-type activities has been revised to reflect the implementation of GASB Statement #75. To reflect this change, the Town has revised the net other postemployment liability (OPEB), which has resulted in the revision of the June 30, 2018 balances as follows:

	06/30/2017 Previously Reported Balances	Implementation of GASB #75	06/30/2017 Revised Balances
	<u> </u>	<u> </u>	<u> </u>
Government-Wide Financial Statements			
Governmental activities.....	\$ 76,294,607	\$ (20,709,888)	\$ 55,584,719
Business-type activities.....	<u>10,794,519</u>	<u>(413,392)</u>	<u>10,381,127</u>
Total.....	<u>\$ 87,089,126</u>	<u>\$ (21,123,280)</u>	<u>\$ 65,965,846</u>
Business-type Activities - Enterprise Funds			
Water enterprise fund.....	\$ 6,706,284	\$ (188,225)	\$ 6,518,059
Sewer enterprise fund.....	<u>4,088,235</u>	<u>(225,167)</u>	<u>3,863,068</u>
Total.....	<u>\$ 10,794,519</u>	<u>\$ (413,392)</u>	<u>\$ 10,381,127</u>

NOTE 16 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2018, the following GASB pronouncements were implemented:

- GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The basic financial statements, related notes and required supplementary information were updated to be in compliance with this pronouncement.
- GASB Statement #81, *Irrevocable Split-Interest Agreements*. This pronouncement did not impact the basic financial statements.
- GASB Statement #85, *Omnibus 2017*. This pronouncement did not impact the basic financial statements.
- GASB Statement #86, *Certain Debt Extinguishment Issues*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #83, *Certain Asset Retirement Obligations*, which is required to be implemented in 2019.
- The GASB issued Statement #84, *Fiduciary Activities*, which is required to be implemented in 2019.
- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2021.
- The GASB issued Statement #88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which is required to be implemented in 2019.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2021.
- The GASB issued Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*, which is required to be implemented in 2020.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

General Fund Budgetary Schedule

The General Fund is the general operating fund of the Town. It is used to account for all the financial resources, except those required to be accounted for in another fund.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2018

	Budgeted Amounts			
	Amounts	Current Year		
	Carried Forward From Prior Year	Initial Budget	Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 43,778,645	\$ 43,778,645	\$ 43,778,645
Motor vehicle and other excise taxes.....	-	2,130,000	2,130,000	2,130,000
Meals tax.....	-	140,000	140,000	140,000
Penalties and interest on taxes.....	-	110,000	110,000	110,000
Fees and rentals.....	-	296,428	296,428	296,428
Payments in lieu of taxes.....	-	3,377	3,377	3,377
Licenses and permits.....	-	622,867	622,867	622,867
Fines and forfeitures.....	-	22,000	22,000	22,000
Intergovernmental - other.....	-	7,679,127	7,679,127	7,679,127
Departmental and other.....	-	507,348	507,348	507,348
Special assessments.....	-	285,351	285,351	285,351
Investment income.....	-	85,000	85,000	85,000
TOTAL REVENUES.....	-	55,660,143	55,660,143	55,660,143
EXPENDITURES:				
Current:				
General government.....	304,360	3,138,500	3,442,860	3,553,612
Public safety.....	12,539	4,488,180	4,500,719	4,228,015
Education.....	321,295	33,360,252	33,681,547	33,662,345
Public works.....	15,292	3,001,785	3,017,077	3,013,340
Health and human services.....	4,545	545,060	549,605	551,056
Culture and recreation.....	121,233	1,245,393	1,366,626	1,249,052
Pension benefits.....	-	2,354,129	2,354,129	2,354,129
Property and liability insurance.....	-	180,000	180,000	166,735
Employee benefits.....	-	4,819,065	4,819,065	4,826,268
State and county charges.....	-	875,522	875,522	875,522
Debt service:				
Principal.....	-	4,902,352	4,902,352	4,902,352
Interest.....	-	1,761,451	1,761,451	1,761,451
TOTAL EXPENDITURES.....	779,264	60,671,689	61,450,953	61,143,877
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(779,264)	(5,011,546)	(5,790,810)	(5,483,734)
OTHER FINANCING SOURCES (USES):				
Use of prior year special articles.....	-	483,608	483,608	483,608
Use of prior year encumbrances.....	779,264	-	779,264	368,351
Use of free cash.....	-	1,292,000	1,292,000	1,292,000
Budgeted use of sewer betterment reserves.....	-	158,287	158,287	158,287
Budgeted use of debt reserves.....	-	1,645,626	1,645,626	1,645,626
Budgeted use of park and rec revolving fund revenue.....	-	37,123	37,123	37,123
Budgeted use of pension and cemetery funds.....	-	136,299	136,299	136,299
Budgeted use of school property revolving fund.....	-	30,000	30,000	30,000
Transfers in.....	-	1,578,603	1,578,603	1,578,603
Transfers out.....	-	(350,000)	(350,000)	(246,163)
TOTAL OTHER FINANCING SOURCES (USES).....	779,264	5,011,546	5,790,810	5,483,734
NET CHANGE IN FUND BALANCE.....	-	-	-	-
BUDGETARY FUND BALANCE, Beginning of year.....	-	12,595,702	12,595,702	12,595,702
BUDGETARY FUND BALANCE, End of year.....	\$ -	\$ 12,595,702	\$ 12,595,702	\$ 12,595,702

See notes to required supplementary information.

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
\$	43,815,053	\$ -	\$ 36,408
	2,217,913	-	87,913
	153,408	-	13,408
	61,434	-	(48,566)
	351,895	-	55,467
	3,396	-	19
	741,039	-	118,172
	23,431	-	1,431
	7,795,957	-	116,830
	571,512	-	64,164
	340,430	-	55,079
	208,876	-	123,876
	<u>56,284,344</u>	<u>-</u>	<u>624,201</u>
	2,941,376	275,278	336,958
	4,178,736	4,510	44,769
	33,443,190	85,819	133,336
	2,987,836	41,616	(16,112)
	491,863	2,776	56,417
	1,135,402	57,069	56,581
	2,309,695	-	44,434
	166,735	-	-
	4,809,808	-	16,460
	534,733	-	340,789
	5,212,352	-	(310,000)
	1,760,887	-	564
	<u>59,972,613</u>	<u>467,068</u>	<u>704,196</u>
	<u>(3,688,269)</u>	<u>(467,068)</u>	<u>1,328,397</u>
	-	-	(483,608)
	-	-	(368,351)
	-	-	(1,292,000)
	-	-	(158,287)
	-	-	(1,645,626)
	-	-	(37,123)
	-	-	(136,299)
	-	-	(30,000)
	2,230,383	-	651,780
	<u>(393,287)</u>	<u>-</u>	<u>(147,124)</u>
	<u>1,837,096</u>	<u>-</u>	<u>(3,646,638)</u>
	(1,851,173)	(467,068)	(2,318,241)
	<u>12,595,702</u>	<u>-</u>	<u>-</u>
\$	<u>10,744,529</u>	\$ <u>(467,068)</u>	\$ <u>(2,318,241)</u>

Pension Plan Schedules

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the City along with related ratios.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
MEDFIELD CONTRIBUTORY RETIREMENT SYSTEM**

<u>Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered- employee payroll</u>	<u>Net pension liability as a percentage of covered- employee payroll</u>
December 31, 2017.....	3.50%	\$ 19,954,056	\$ 11,127,630	179.32%
December 31, 2016.....	3.68%	19,233,924	10,548,923	182.33%
December 31, 2015.....	3.68%	20,014,556	10,076,580	198.62%
December 31, 2014.....	3.57%	18,532,460	9,226,088	200.87%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS
MEDFIELD CONTRIBUTORY RETIREMENT SYSTEM**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
December 31, 2017.....	\$ 2,309,695	\$ (2,309,695)	-	\$ 11,127,630	20.76%
December 31, 2016.....	2,084,180	(2,084,180)	-	10,548,923	19.76%
December 31, 2015.....	2,354,129	(2,354,129)	-	10,076,580	23.36%
December 31, 2014.....	1,686,967	(1,686,967)	-	9,226,088	18.28%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2018.....	\$ 73,186,215	\$ 7,638,658	54.25%
2017.....	68,911,336	7,029,408	52.73%
2016.....	64,245,956	5,210,919	55.38%
2015.....	49,601,101	3,470,968	61.64%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on the Plan's net other postemployment benefit liability and related ratios.

The Schedule of Investment Return presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available

**SCHEDULE OF CHANGES IN THE
TOWN'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018
Total OPEB Liability		
Service Cost.....	\$ 1,532,499	\$ 1,591,851
Interest.....	2,034,393	2,143,436
Changes of benefit terms.....	-	-
Differences between expected and actual experience....	-	-
Changes of assumptions.....	-	(248,102)
Benefit payments.....	<u>(1,407,524)</u>	<u>(1,466,077)</u>
Net change in total OPEB liability.....	2,159,368	2,021,108
Total OPEB liability - beginning.....	<u>39,850,544</u>	<u>42,009,912</u>
Total OPEB liability - ending (a).....	<u>\$ 42,009,912</u>	<u>\$ 44,031,020</u>
Plan fiduciary net position		
Employer contributions.....	\$ 1,984,778	\$ 400,000
Employer contributions for OPEB payments.....	1,407,000	1,466,077
Net investment income.....	253,395	251,319
Benefit payments.....	(1,407,000)	(1,466,077)
Administrative expense.....	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position.....	2,238,173	651,319
Plan fiduciary net position - beginning of year.....	<u>-</u>	<u>2,238,173</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 2,238,173</u>	<u>\$ 2,889,492</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 39,771,739</u>	<u>\$ 41,141,528</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	5.33%	6.56%
Covered-employee payroll.....	\$ 31,717,000	\$ 32,351,340
Net OPEB liability as a percentage of covered-employee payroll.....	125.40%	127.17%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for
which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Year	Annual money-weighted rate of return, net of investment expense
June 30, 2018.....	11.15%
June 30, 2017.....	12.77%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Budgetary Information

Municipal Law requires the adoption of a balanced budget that is reviewed by the Finance Committee (Committee). The Committee presents the annual budget to the open Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

The majority of appropriations are non-continuing and lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year’s original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote at a Special Town Meeting.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2018 approved budget, including amounts carried forward from the prior years authorized approximately \$61.8 million in appropriations and other amounts to be raised. There was a \$411,000 decrease from the original budget to the final amended budget due to the rescission of certain encumbrances. The Town Accountant’s Office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

2. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2018, follows.

Net change in fund balance - budgetary basis.....	\$ (1,851,173)
<u>Perspective differences:</u>	
Activity of the stabilization fund recorded in the general fund for GAAP.....	251,689
Activity of the betterment stabilization fund recorded in the general fund for GAAP.....	(237,311)
Activity of the pension reserve fund recorded in the general fund for GAAP.....	(77,488)
<u>Basis of accounting differences:</u>	
Net change in recording 60 day receipts.....	3,405
Net change in recording accrued expenditures.....	70,950
Net change in recording accrued payroll.....	(13,107)
Recognition of revenue for on-behalf payments.....	7,638,658
Recognition of expenditures for on-behalf payments.....	<u>(7,638,658)</u>
Net change in fund balance - GAAP basis.....	<u>\$ (1,853,035)</u>

NOTE B – PENSION PLANSchedule of the Town's Proportionate Share of the Net Pension Liability

The Schedule of the Town's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of Town's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The Town may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the Town based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Town; the portion of the collective pension expense as both a revenue and pension expense recognized by the Town; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions - None

Changes in Plan Provisions - None

NOTE C – OTHER POST EMPLOYMENT BENEFITS

The Town administers a single-employer defined benefit healthcare plan (Other Post Employment Benefit Plan). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the Town's health insurance plan, which covers both active and retired members, including teachers.

The Other Postemployment Benefit PlanSchedule of the Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of the Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the Town’s Contributions

The Schedule of the Town’s Contributions includes the Town’s annual required contribution to the Plan, along with the contribution made in relation to the actuarially required contribution and the covered employee payroll. The Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered payroll. Actuarially contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	January 1, 2017
Actuarial cost method.....	Entry Age Normal
Asset valuation method.....	Market value of assets with payables and receivables
Interest rate/discount rate.....	5.47 per year, net of investment expense as of 6/30/2018. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (3.87%) was used.
Health care trend rate.....	8.00% in 2018 decreasing down to 5.00%
Mortality rates:	
Actives.....	The RP-2000 Mortality Table, sex-distinct, for Employees projected using generational mortality.
Retirees.....	The RP-2000 Mortality Tables, sex-distinct, for Healthy Annuitants projected using generational mortality.
Disabled.....	The RP-2000 Mortality Tables, sex-distinct, for Healthy Annuitants projected using generational mortality. Set forward 2 years.

Schedule of Investment Return

The Schedule of Investment Return includes the money-weighted investment return on the Plan’s other postemployment assets, net of investment expense.

Changes in Assumptions

The assumption change is due to the change in the discount rate from 5.00% to 5.47% plus the additional cost of the impact from including the ‘Cadillac Tax’ for high-cost health plans. The discount rate change is not related to any change in the Town’s funding policy but is due to the increase in the General Obligation Municipal Bond rate.

Changes in Plan Provisions

None.

Medfield Municipal Vulnerability Preparedness and Natural Hazard Mitigation Plans Public Listening Session

May 28, 2019

Sarah Raposa, Medfield Town Planner

Darci Schofield, MAPC Senior Environmental Planner



Google

MVP and HMP: Presentation Outline

1. Municipal Vulnerability Preparedness Program (MVP)
2. MVP Summary of Findings
3. Natural Hazard Mitigation Update
4. Timeline and Next Steps



Natural Hazard Mitigation: Historic Extreme Weather Events and Hazards
(Earthquakes)

+

Municipal Vulnerability Preparedness: Future Climate Change Projections

=

Medfield Community Resilience



Municipal Vulnerability Preparedness Workshop: Program Description



Commonwealth of Massachusetts
Executive Office of Energy and Environmental Affairs
Municipal Vulnerability Preparedness Program

State and local partnership to build resiliency to climate change



The Municipal Vulnerability Preparedness (MVP) program helps communities in Massachusetts to:

- Define extreme weather and natural and climate related hazards
- Identify existing and future vulnerabilities and strengths
- Develop and prioritize actions for the community
- Identify opportunities to take action to reduce risk and build resilience

<https://www.mass.gov/files/mvp-training-opening.pdf>



Municipal Vulnerability Preparedness Workshop: Summary of Climate Change Risks

Climate Risk	1900-Present	2050	2100
Sea Level Rise	11" in Boston Harbor	~2 feet*	7.4 feet*
Temperature	2° locally and globally	~40 days over 90°	~60days over 90°
Precipitation	>10% increase in Boston; 70% increase NE US	9 days with >1" Precipitation Events	1% Chance Storm becomes a 25% Chance Storm

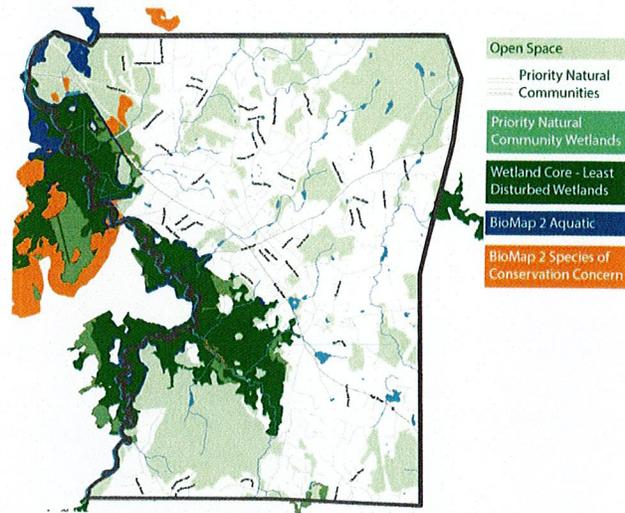
* This model assumes high emissions scenario or no emission reductions measures.



Municipal Vulnerability Preparedness Workshop:

Summary of Municipal Strengths

1. Drinking Water Quality and Quantity
2. Natural Assets and Ecosystems
3. Community Services
4. Climate Change Initiatives



Tree Benefits	Annual Capture	Annual Value
Carbon Sequestration	4,473 tons CO ₂	\$760,000
Air Pollution	453,000 lbs. pollutants	\$1,500,000
Avoided Stormwater Runoff	76MG	\$680,00

Tree Analysis from iTree Landscape. Modeled 2018

Municipal Vulnerability Preparedness Workshop:

Summary of Vulnerabilities

Medfield Areas of Concern to Climate Change			
Neighborhoods	Society	Infrastructure	Environment
Charles River at Route 109	Senior Citizens	Bridge Over Charles River at Millis/Medfield Boundary	Trees-Management and Protection
Causeway Street Area	Low Income Individuals	Road, bridges, and culverts.	Air Quality
Hartford and Main Street neighborhood	People susceptible to extreme heat	Septic and Sewer	Stormwater Management/Water Quality
High School Campus	New Residents	Danielson Pond Dam	Forest Fires



Municipal Vulnerability Preparedness Workshop: Priority Actions Voting Results

Category	Action	Dot Count
Environment	Feasibility on water conservation measures, regulations, and incentives. Require irrigation system permits. Avoid drinking water plant replacement of \$8 million	10
Infrastructure	Raise route 109 roadway over Charles River. Collaborate with Mills on a feasibility Study and Stat plan repair	10
Infrastructure	Cool the High School Urban Heat Island with Green Roof, Solar Panels, and Tree Planting	10
Infrastructure	Generator at Council on Aging-secure funding and install	10
Environment	Outreach and education on best management practices for MS4 and clean water quality.	10
Society	Welcome new residents with an outreach program. Recruit new volunteers and update the website regularly.	10
Environment	Town-wide tree plan for maintenance and Planting, education/outreach on importance of trees and species of trees. Create requirement for tree planting with new development. Consider forest management on public and private land.	10
Society	Improve relationship between Town and new residents. Ensure town services are accessible to new residents.	10
Environment	Update and Strengthen Stormwater Bylaws and Regulation	10
Infrastructure	Engineering study to determine repairs needed for Danielson Pond dam	10
Infrastructure	Culvert capacity design and maintenance study	10
Infrastructure	Feasibility on sewer system capacity/usability w/high water table and extreme precipitation. Connect to MS4 compliance.	10

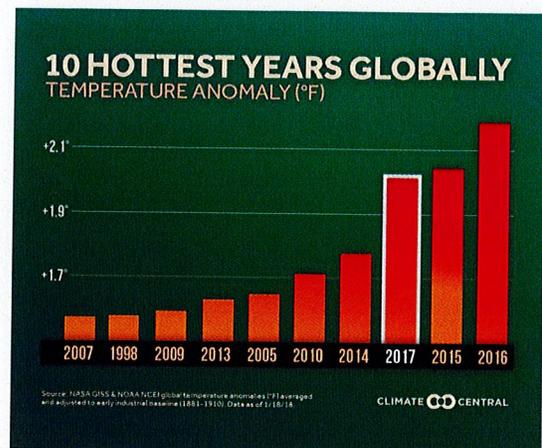


Medfield Natural Hazard Mitigation:

What is Hazard Mitigation?

To permanently reduce or prevent losses of life, injuries and property damage by using long-term strategies.

With MVP-Align actions to mitigate historic natural hazards with future climate change projections.



Source: Nasa GISS & NOAA NCEI global temperature anomalies adjust to early industrial baseline (1881-1910). As of 1/18/18

What preventive actions are being taken **NOW** to reduce future risks and damages?

What additional actions can be taken in the **FUTURE**?



Medfield Natural Hazard Mitigation:

Plan Development Steps

1. Update Hazard Identification and Mapping

7. Implement and Update the Plan



2. Update and Map Critical Facilities

6. Plan Approval and Adoption



3. Update Assessment of Risks & Vulnerabilities

5. Update & Prioritize Mitigation Strategies

Public input

4. Updated Review of Existing Mitigation

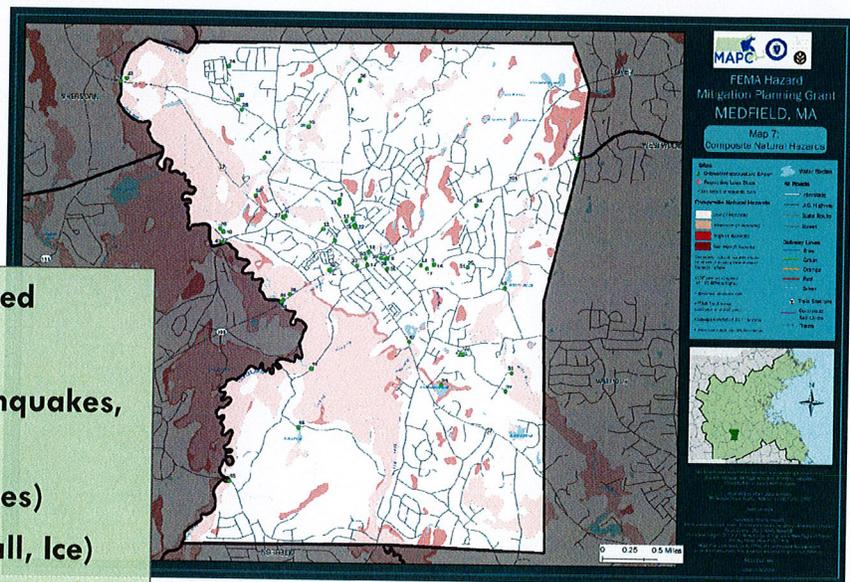


Natural Hazard Mitigation Plan:

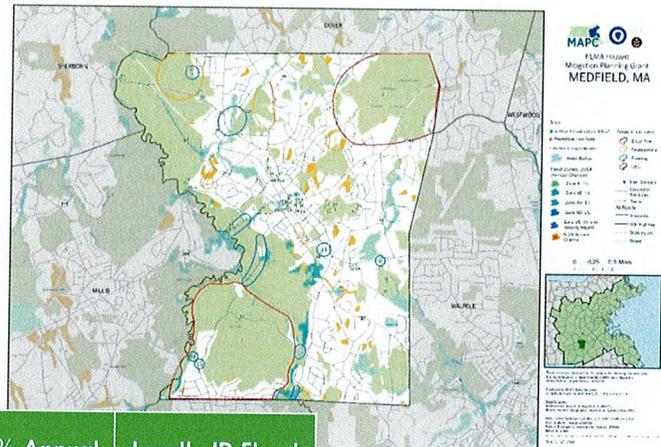
Medfield Vulnerability to Natural Hazards

Hazards Identified & Mapped

- Flood Hazard Areas
- Geologic Hazards (Earthquakes, Landslides)
- Wind Hazards (Hurricanes)
- Winter Hazards (Snowfall, Ice)
- Composite Natural Hazards



Natural Hazard Mitigation Plan: Critical Facilities Vulnerability



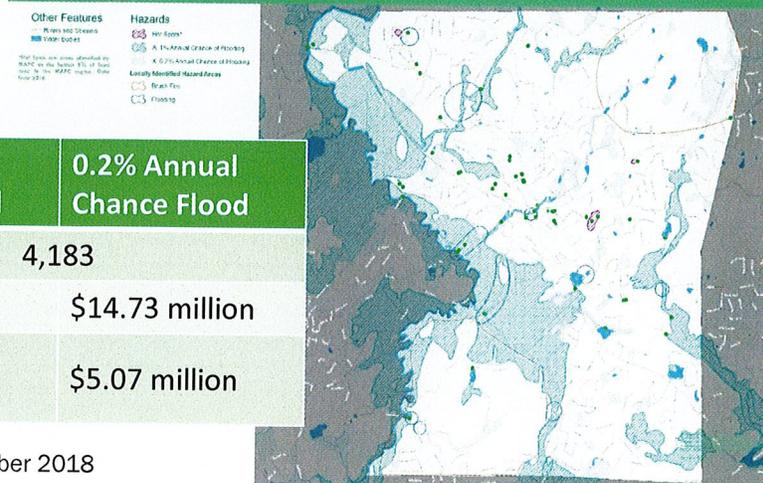
Infrastructure in Flood Zone	Urban Heat Island	1% Annual Chance Flood	0.2% Annual Chance Flood	Locally ID Flood Hazard
Town Critical Facilities	4	1	1	7
Wells	0	4	0	0
Bridges	0	3	0	0
Dams	0	4	4	0



Climate Change: Precipitation vulnerability (Flooding)

MEDFIELD
Critical Infrastructure

Increasing large rainfall events may subject roads, bridges, dams and buildings to more frequent or severe flooding. Areas that don't drain easily may become waterlogged. FEMA Flood zones reflect fairly current conditions, and do not generally capture stormwater pooling, or flooding that exceeds the capacity of local stormwater and drains. There are multiple existing infrastructure and communities that may become more frequent as a result of high winds, storm surge and waves. Worst damage could be caused by sea level rise. Flooding results in transportation, stormwater, stormwater pooling. The potential for these critical facilities could cause damage due to falling water, finally, buildings, roads, and other infrastructure can be stressed by extreme heat. Heat can cause damage to important roads, bridges and highways, and may cause water to infiltrate more roads.



Medfield	1% Annual Chance Flood	0.2% Annual Chance Flood
Total Buildings	4,183	
Building	\$6.73 million	\$14.73 million
Business Interruption	\$3.85 million	\$5.07 million

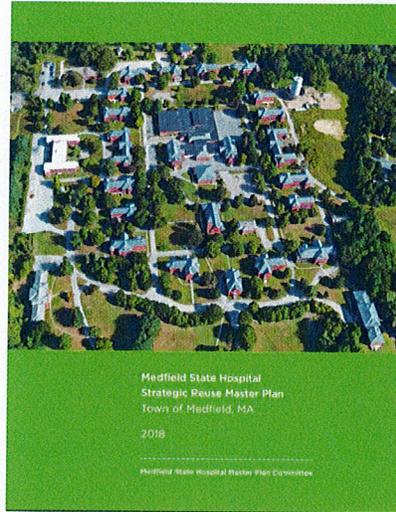
Data from HAZUS, Model Run in December 2018



Natural Hazard Mitigation Plan:

Development and Natural Hazards

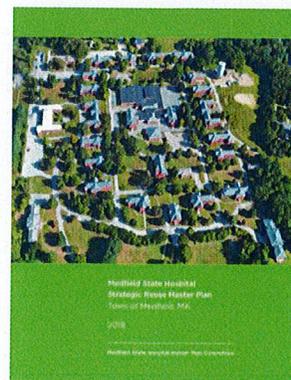
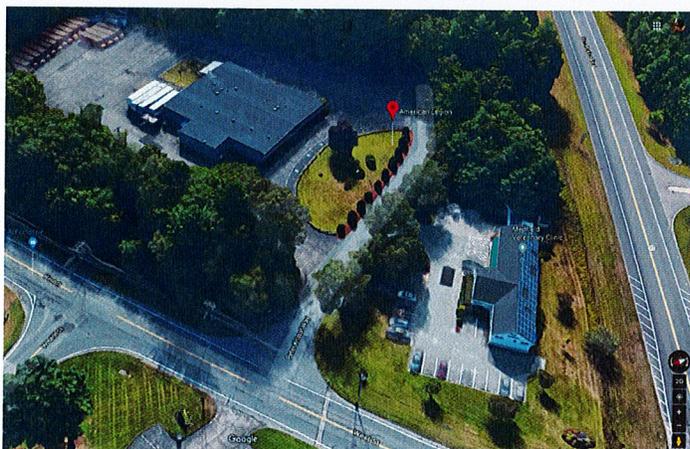
Infrastructure in Flood Zone	Urban Heat Island	1% Annual Chance Flood	0.2% Annual Chance Flood	Locally ID Flood Hazard
New/Potential Development	2	3	2	1 (Flooding)



Natural Hazard Mitigation Plan:

Development and Natural Hazards

Infrastructure in Flood Zone	Urban Heat Island	1% Annual Chance Flood	0.2% Annual Chance Flood	Locally ID Flood Hazard
New/Potential Development	2	3	2	1 (Flooding)



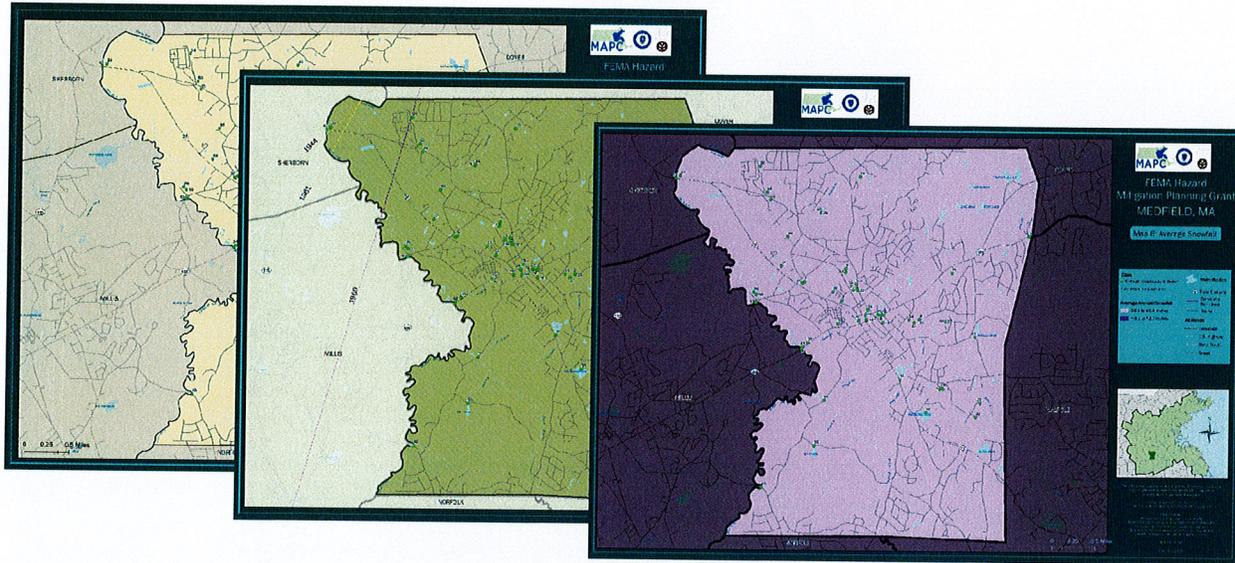
Natural Hazard Mitigation Plan:

Other Hazards

Earthquakes-Low

Hurricanes-120 mph winds

Snow -36-48 in annually



Natural Hazard Mitigation Plan:

Taking Action

Table 27: Recommended Mitigation Measures

Recommended Mitigation Measure	Priority in 2011 Plan (or MVP Summary of Findings)	Lead Implementation	Time Frame (2019-2024)	Estimated Cost	Potential Funding Sources
FLOOD MITIGATION					
Expand/Replace culvert at Causeway and Orchard streets	High	Public Works	2019-2024	\$100,000 to \$250,000	MHD, Town, FEMA
Replace culvert on Elm Street at Mill Brook	High	Public Works	2020	\$100,000 to \$250,000	Town, FEMA, Public Safety Grants
Maintain existing culvert at Friary and Upham streets	High	Public Works	2019-2024	\$25,000 to \$75,000	Town
Use Natural Infiltration and green infrastructure to ensure stormwater remains onsite at the Medfield Hospital property redevelopment.	High	Developer or Private contractor	2023-2024	To be determined	Developer, Town, MVP
Collaborate with the Town of Millis and the State on replacing or upgrading existing roadway and bridge on Main Street/Rt. 109 at Charles River. Ensure climate change precipitations projections are considered in the design and rehabilitation.	Medium	Public Works	2019	\$75,000 to \$150,000	Town, State, FEMA
Expand or replace existing railroad culvert at South St.	High	Public Works/ Railroad company	2023	\$100,000 to \$250,000	Town, Railroad company



MVP and HMP:

Next Steps

- Submit MVP Report to EEA for MVP Designation
- Draft plan on Town Website for Public Review until June 11, 2019
- Plan reviewed by MEMA and FEMA
- Plan revisions if required by MEMA or FEMA
- FEMA issues conditional approval
- Town adopts the plan (BOS vote)
- FEMA issues final Plan Approval
- Plan is in effect for 5 years
- Town is eligible to apply for FEMA Mitigation Grants and MVP Action Grant for 5 years



Natural Hazard Mitigation Plan on Town Website

**Submit comments by June 11, 2019 to:
Darci Schofield, DSchofield@mapc.org**



**SEL/ONE GREEN ST.
LEGAL NOTICE
Town of Medfield
Public Hearing**

Notice is hereby given that a public hearing will be held Tuesday May 28, 2019 at 7:30 PM at the Medfield Town Hall, 459 Main Street, Chenery Meeting Room, second floor on application of Zelus Beer Company LLC, Robin Pedder Manager to exercise a Farmers Pouring Permit at the premises One Green Street, Unit 2 consisting of 1,750 sq ft. A plan is on file in the Selectmen's Office available for inspection during regular business hours. All Town boards and interested parties are invited to attend.

Gustave H. Murby,
Chairman
Board of Selectmen

AD#13800642
Medfeld Press 5/24/19

Zelus Beer Company
1 Green St Unit 2
Medfield, MA 02052

[Tel:1-617-510-0260](tel:1-617-510-0260)
Email: Info@zelusbeer.com

May, 16/2019

Dear Board of Selectmen,

I, Geoffrey Pedder, the LLC Manager and the ABCC Manager of Record for Zelus Beer Company LLC, together with my wife, Robin Pedder, are writing to you today to apply for, and request approval for, a Pouring Permit from the Town of Medfield. We hold an approved Federal Brewer's Permit and Massachusetts state Farmer Brewer License for our space at 1 Green Street, Unit 2, Medfield, MA 02052.

We are excited about the opportunity to open a taproom and brewery in Medfield, to be able to serve directly to customers and to become a part of the local community. We have had storage and office space in the town already and are looking forward to interacting directly with customers.

Thank you for the consideration.

Best regards,

Geoffrey Pedder 

Robin Pedder 

RECEIVED

MAY 17 2019

MEDFIELD SELECTMEN



Commonwealth of Massachusetts
Office of the State Treasurer
Alcoholic Beverages Control Commission

FARMER-BREWERY LICENSE

M.G.L. c. 138, § 19C

This Farmer-Brewery License authorizes the following licensee to manufacture and brew, keep and expose for sale and to sell in kegs, casks, barrels, bottles or other containers malt containing not more than twelve percent alcohol by weight:

Zelus Beer Company, LLC

1 Green Street 2
MEDFIELD, MA 02052

Approved by the Alcoholic Beverages Control Commission on May 08, 2019

Jean M. Lorizio
Jean Lorizio, Chairman

Elizabeth A. Lashway
Elizabeth Lashway, Commissioner

Kathleen McNally
Kathleen McNally, Commissioner

License Number: **FB-LIC-000159**
Record Number: **2019-000005-FB-AMEND**
Capacity: **5K Barrels or Less**

THIS LICENSE WILL EXPIRE DECEMBER 31, 2019 UNLESS REVOKED OR CANCELLED DURING THIS PERIOD

THIS LICENSE MUST BE DISPLAYED ON THE PREMISES IN A CONSPICUOUS PLACE WHERE IT CAN BE EASILY READ

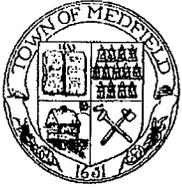
**SERSG Contract Award
FY20 Water and Sewer Treatment Chemicals**

The Board of Selectmen of the Town of Medfield voted at its meeting held on _____, 2019 to award contracts to the bidders listed below under the SERSG DPW Supplies IFB for a twelve month period commencing July 1, 2019. This award is conditioned upon the receipt of the appropriate documents specified in the above IFB. The SERSG Regional Administrator will collect these documents on behalf of the Town Manager and present them to him for final approval and signature.

	<u>Winning Bidder</u>	<u>Estimated Quantity</u>	<u>Bid Price</u>	<u>Est. Value</u>
8	Sodium Hydroxide 50% Solution, gallons			
	Univar Co., Providence, RI	8,000	1.9197 per gallon	15,357.60
10	Sodium hypochlorite 15% Solution, 5 gal. pails			
	REJECT ALL BIDS	800	0 per pail	0.00
19	Polyaluminum Chloride, gallons (PCH-101 equiv.)			
	Holland Company Inc., Adams, MA	27,000	2.62 per pound	70,740.00
22	Sodium Aluminate, gallons			
	Holland Company Inc., Adams, MA	15,000	3.62 per gallon	54,300.00
Total Estimated Value				\$140,397.60

Signatures

Chair of the Board of Selectmen



Robert E. Meaney, Jr
Chief of Police

Town of Medfield
Police Department
Medfield, Massachusetts 02052

Headquarters
110 North Street
Phone (508) 359-2315
Fax (508) 359-6926

To: Honorable Board of Selectmen

May 22, 2019

I have served the residents of Medfield for the past 40 years; it has been a pleasure and an honor to do so. It is now time for me to move on and spend more time with my family. I am resigning my position as Deputy Police Chief and retiring from the force effective June 22, 2019.

I want to thank the various public officials through the years who I have had the pleasure of working with, the residents and most importantly the men and women of the department for their dedication and loyalty to the profession and the town.

Thank you again.

Respectfully,



John W. Wilhelmi

Deputy Chief of Police



Charles D. Baker, Governor
Karyn E. Polito, Lieutenant Governor
Stephanie Pollack, Secretary & CEO
Jonathan L. Gulliver, Highway Administrator



May 6, 2019

Mr. Gus Murby, Chairman
Board of Selectmen
Town of Medfield
Medfield Town Hall
459 Main Street
Medfield, MA 01052

RECEIVED

MAY 13 2019

MEDFIELD SELECTMEN

Subject: MassDOT Highway Division Project 609344: Medfield – Bridge Preservation –M-11-003,
State Route 109 (Main Street) and M-11-002, Main Street over the Charles River,
Project Eligibility Notification

Dear Chairman Murby:

On behalf of MassDOT, I am writing to inform you that the Highway Division's Project Review Committee (PRC) has evaluated the subject project and determined that it is eligible for 100% State highway funding. This eligibility determination by the PRC is not a commitment of State or Federal funding to the project.

MassDOT will continually evaluate highway needs and priorities, as well as the availability of state and federal funds as the design of this project moves forward. You can monitor this project's progress by utilizing the project information system available to the public through the MassDOT website. You may also contact the District 3 Office for more information. MassDOT is responsible for the design, permitting and construction of this project.

Thank you for your attention to the information in this letter, and for your support of transportation system improvements in the Commonwealth of Massachusetts. If you have any questions, or would like additional information, please contact Mohammed Nabulsi, District 3 Bridge Engineer at (508) 929-3849.

Sincerely,

 FOIL BJT

Barry Lorion
District 3 Highway Director

Encl: Attachment A, Municipal Signature page

cc:: Mohammed Nabulsi, District 3 Bridge Engineer
Jonathan Gulliver, Highway Administrator
Patricia A. Leavenworth, P.E., Chief Engineer
Eric Bourassa, MAPC Transportation Coordinator
Alexandra Kleyman, CTPS TIP Coordinator
Maurice Goulet, P.E., Medfield DPW Director
Honorable State Senator Paul R. Feeney
Honorable State Representative Denise C. Garlick

ecc: Bryan Pounds,, Office of Transportation Planning
Marie Rose, P.E, Director of Roadway Project Management

Ten Park Plaza, Suite 4160, Boston, MA 02116
Tel: 857-368-4636, TTY: 857-368-0655
www.mass.gov/massdot

ATTACHMENT A

Municipality's Acknowledgement of Project Eligibility Notification

MassDOT - Highway Division Project ID# 609344

Medfield – Bridge Preservation

M-11-003, State Route 109 (Main Street) and M-11-002, Main Street over the Charles River

TOWN OF MEDFIELD

(Signature)

(Name-Printed)

(Title)

*This signed form should be mailed to:
Barry Lorian, District 3 Highway Director
403 Belmont Street
Worcester, MA 01604*

NC-L-100
(4-2019)



UNITED STATES DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. Census Bureau
Washington, DC 20233-0001

Medfield town
MC2502139765
419405

May 10, 2019

07283
Michael Marcucci
Chairman
Select Board
459 Main St
Medfield, MA 02052

RECEIVED

MAY 14 2019

MEDFIELD SELECTMEN

FROM THE ASSOCIATE DIRECTOR FOR
DECENNIAL CENSUS PROGRAMS

Dear Michael Marcucci:

The U.S. Census Bureau invites your government to participate in the 2020 Census New Construction Program (New Construction Program). The New Construction Program provides tribal, state, and local governments an opportunity to update the Census Bureau's residential address list with living quarters for which construction is in progress during or after March 1, 2018 and completion is expected by Census Day, April 1, 2020.

The New Construction Program is a voluntary program. The Census Bureau strongly encourages your participation for the following reasons:

- The federal government allocates over \$675 billion in federal funds annually for infrastructure, programs, and services based on the Census Bureau data.
- Participation ensures that your government will gain valuable information that will aid in making decisions about education, health services, and housing.
- Participation helps to ensure an accurate population count for your government. The Census Bureau relies on a complete and accurate address list to reach every living quarters and associated population for inclusion in the decennial census.

If your government chooses to participate, please follow the actions steps outlined in this letter.

Action Steps:

1. Review the enclosed *2020 Census New Construction Program Flyer* for further information that may assist your government in deciding whether to participate in this program.
2. Sign-up for the 2020 Census New Construction Program in order to designate a liaison by either:
 - a. Filling out the online *2020 Census New Construction Program Registration Form* at <https://www.census.gov/programs-surveys/decennial-census/about/new-construction.html>.
 - b. Filling out the enclosed *2020 Census New Construction Program Registration Form* and return the completed form in the enclosed prepaid envelope or scan and email the form to GEO.2020.NC@census.gov before June 14, 2019.





U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

Entity ID
MC2502139765

REGISTRATION FORM
2020 Census New Construction Program

Entity Name
Medfield town

Please complete this form and return it to the U.S. Census Bureau by email at GEO.2020.NC@census.gov or by using the provided prepaid envelope.

A. PARTICIPATION INFORMATION (Please select option 1 or option 2)

1. **YES, our government would like to participate in the New Construction Program**

(Select one method of participation for reference only and complete Sections B and C.)

- We will download the Geographic Update Partnership Software (GUPS) or Partnership Shapefiles (for use with our own Geographic Information System (GIS) from the website.)
- We will use Partnership Shapefiles provided by the Census Bureau (including GUPS program disc for users without GIS software on CD/DVD.)
- We will use Reference PDF Maps on CD/DVD.

2. **NO, our government is not participating.** (Check the box below if another government is responding on your behalf and complete Section B.)

Another government is participating on our behalf.

(Please print government name) _____

B. OFFICIAL RESPONDING TO THE NEW CONSTRUCTION PROGRAM INVITATION (Please print)

Name of Official - (First, Middle initial, Last)

Signature of Official

Position/Title - (e.g., Commissioner, Mayor, Supervisor, etc.)

Telephone

Area code/Number

Extension

Email address

Date

Month

Day

Year

C. LIAISON INFORMATION

Please designate your official **New Construction Program liaison** (work contact) by providing the following information. **(Please print)**

Name (First, Middle initial, Last)

Position/Title - (e.g., Director, Assessor, Planner, etc.)

Telephone

Area code/Number

Extension

Fax Number

Area code/Number

Email address

Department, Organization, or Agency name - (e.g., Planning and Zoning, Regional Planning Agency; please do not abbreviate)

Shipping Address (House number and Street name; the Census Bureau will ship all materials via FedEx. FedEx will not deliver to P.O. Box numbers or P.O. ZIP Codes.)

City

State

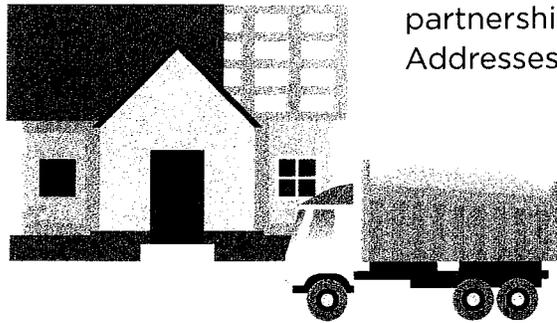
ZIP Code



2020 Census New Construction Program

What Is the New Construction Program?

The New Construction Program will help ensure that the U.S. Census Bureau's address list is as complete and accurate as possible by Census Day, April 1, 2020. The New Construction Program is the opportunity for you to submit city-style mailing addresses for new units where construction began during or after March 1, 2018 and the address was not submitted to the Census Bureau as part of another geographic partnership program since March 2018. Addresses must have basic construction



(closing the structure to the elements) completed by Census Day.

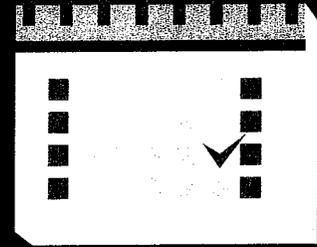
Why Participate?

Participation in the New Construction Program

helps to ensure an accurate population count in your community; helps the government distribute more than \$675 billion in funds annually for infrastructure, programs, and services; and helps your community plan for future needs.

Who Can Participate?

The New Construction Program is offered to federally recognized tribes with a reservation and/or off-reservation trust lands, states, counties, cities (legally incorporated places), and townships (minor civil divisions) that contain blocks where the Census Bureau plans to mail questionnaires to housing units for the 2020 Census. In other areas, the Census Bureau will have enumerators deliver 2020 Census questionnaires to all housing units in each block and record addresses for any new housing units.



Schedule

- April-May 2019: Mail out of invitation phase materials to participants.
- September 2019: Mail out and review of response materials to participants. Participants have 45 calendar days from the receipt of materials to complete their review.
- September 2019: Census Bureau will provide training Webinars to participants.
- November 2019: Deadline for submitting addresses.
- April 1, 2020: Census Day.

Contact Information

E-mail address:

GEO.2020.NC@census.gov

Phone Number: 1-844-242-1765

Web site:

www.census.gov/programs-surveys/decennial-census/about/new-construction.html

How to participate.

Each invited government designates a New Construction Program liaison. The Census Bureau will send the New Construction Program liaison the New Construction Program materials.

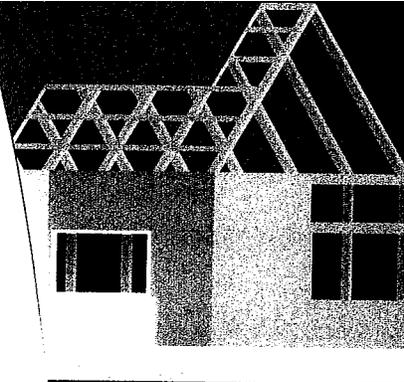
The New Construction Program liaison must submit a list of city-style addresses, assigned to the census blocks within its jurisdiction in the Census Bureau's predefined format. Maps or spatial data are provided as a reference for assigning census tract and block codes (geocoding) for each submitted address. No street or boundary updates will be accepted. Address lists submitted without geocoding information will not be accepted.



Response options.

Basic digital option: The Geographic Update Partnership Software (GUPS) is a free, customized Geographic Information System (GIS) tool that can be downloaded from the Census Bureau Web site. It was specifically developed for participants who do not have geographic training or are not experienced GIS users.

Advanced digital option: Experienced GIS users can utilize their own GIS software. The Census Bureau provides free GIS files in shapefile format on its Web site, along with digital update guidelines. Governments can update those shapefiles in their GIS and use them to respond to the New Construction Program.



What's new?

State governments can now participate in the New Construction Program.

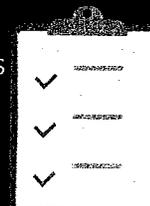
Now including:

Group Quarters: Places where people live or stay, in a group living arrangement, which is owned or managed by an entity or organization providing housing and/or services for the residents.

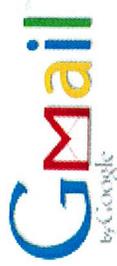
Transitory Locations: A location that is comprised of living quarters where people are unlikely to live year round, due to the transitory/temporary/impermanent nature of these living quarters.

Preparing for the New Construction Program

Ensure that your address list contains multiunit structure identifiers (such as apartment numbers for individual units) and that you can distinguish between residential addresses and nonresidential addresses.



Identify local address sources, such as building permits, E-911 address files, local utility records, annexation records, and assessment or taxation files.



Evelyn Clarke <eclarke@medfield.net>

Resigning from TSARC

1 message

Michael Weintraub <michael_weintraub@hotmail.com>

To: "eclarke@medfield.net" <eclarke@medfield.net>, "mmarcucci@medfield.net", "gmurby@medfield.net" <gmurby@medfield.net>, "opetersen@medfield.net" <opetersen@medfield.net>
Cc: Megan Sullivan <mbsul@comcast.net>

Mon, May 13, 2019 at 9:51 AM

Selectmen:

My work schedule does not allow me to contribute to the Trash and Recycling committee as I had hoped. While I thought my schedule would change, it hasn't and doesn't look like it will in the future. Therefore, I would like to resign my seat so someone else who has time to commit can contribute to the committee.

Thanks,

Mike Weintraub

Town of Medfield

Fraud Risk Assessment Policy

INTRODUCTION

The Town of Medfield has a commitment to high legal, ethical, and moral standards. All staff Members are expected to share this commitment. The Town recognizes that over and above any financial damage suffered, fraud may adversely affect the Town's image and its reputation. To that end, the Town is committed to the prevention, detection, investigation, and corrective action relative to fraud. The Town has developed strong internal controls in order to achieve these goals. It is important that an ethical environment be created, that flows through the entire Town.

This Policy applies to all employees, appointees, and elected officials of the Town of Medfield.

DEFINITION

Fraud is a violation of trust that is defined as a wrongful or criminal deception intended to result in financial or personal gain. The term includes, but is not limited to such acts as deception, bribery, forgery, extortion, theft, embezzlement, misappropriation of assets, false representation, or the concealment of material facts relating to any of the above, and collusion or conspiracy to commit any or all of the above.

Examples of Fraudulent Activity

Fraud can cover many activities, however, this Policy is directed primarily at financial matters. Fraud may include, but is not limited to:

Misappropriation of Assets:

1. Forgery or alteration of documents
2. Unauthorized use, or disposition of Town funds, property, materials, supplies, and equipment belonging to the Town of which the Town is responsible
3. Embezzlement
4. Theft
5. Falsifying time sheets or payroll records (including accrual usage)
6. Falsifying travel or entertainment expenses or using Town funds to pay for personal expenses or for personal benefit.

Fraudulent Financial Reporting:

1. Improper revenue recognition
2. Improper expense/expenditure recognition
3. Overstatement of assets or understatement of liabilities

Expenditures and Liabilities for Improper Purpose:

1. Bribes and kickbacks, favors, gifts, money, job offers or anything of value or the promise of a future reward

Prohibited or improper conduct for municipal employees and officials is more fully defined in *Massachusetts General Law Chapter 268A*.

GENERAL POLICY AND RESPONSIBILITIES

The Town will investigate any suspected acts of fraud or misappropriation of property. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the Town of any person, group, or organization reasonably believed to have committed fraud. Management is responsible for instituting and maintaining a system of internal controls to provide reasonable assurance for the prevention and detection of fraud, misappropriation, and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

The Town Administrator has the primary responsibility for overseeing the investigation of all suspected fraudulent acts defined in this Policy. All Department Heads or individuals, upon discovery of any violation of this policy, must notify the Town Administrator of the violation. The Town Administrator will then make the determination if an investigation is required and the next steps to follow, up to and including notifying the Chief of Police.

Upon conclusion of the investigation, the results will be reported to the Board of Selectmen. Where there are reasonable grounds to believe that fraud may have occurred, the Town Administrator may report the incident to the appropriate authorities, which may include seeking appropriate legal remedies. The Town Administrator will pursue every reasonable effort to obtain recovery of the assets.

PROCEDURES FOR REPORTING

The Town recognizes that there may only be a suspicion of fraud – thus any concerns should be reported directly to the Town Administrator. If the concern involves the Town Administrator, it should be reported to the Chairman of the Board of Selectmen. The Town Administrator has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy. All cases of suspected fraud will be investigated, and appropriate action will be taken.

Any employee or municipal official who has knowledge of any fraudulent conduct or has reason to suspect that fraud has occurred shall immediately notify the Town Administrator in writing. The written report should be sufficiently detailed and inclusive to ensure a clear understanding of the issues raised. A determination should then be made by the Town Administrator, if it is appropriate to notify the Chief of Police.

Investigation

Upon notification or discovery of a suspected fraud, the Town Administrator will immediately investigate the fraud. The Town Administrator will make every reasonable effort to keep the investigation confidential

When deemed necessary, the Town Administrator shall coordinate the investigation with the outside auditor or appropriate law enforcement officials. Legal Counsel will be involved in the process, if deemed appropriate.

Security of Evidence

Once a suspected fraud is reported, immediate action to prevent the theft, alteration, or destruction of relevant records shall be initiated. The records shall be adequately secured until the investigation is complete. Such actions may include, but are not limited to, removing the records and placing them in a secure location, limiting access to the location where the records currently exist, and preventing the individual suspected of committing the fraud from having access to the records.

Confidentiality

All participants and all persons questioned in a fraud investigation shall keep the details and results of the investigation confidential so as not to violate any individual's expectation of privacy. The individual will be notified of his/her right to inform a representative of the applicable union or counsel of their choice about the findings of the investigation.

Personnel Actions

If a suspicion of fraud is substantiated by the investigation, disciplinary action, up to and including dismissal and referral for appropriate legal action, shall be taken by the Town Administrator.

Whistle-Blower Protection

No employee of the Town or person acting on behalf of the Town in attempting to comply with this Policy shall be dismissed or threatened with dismissal, be disciplined, suspended, be penalized, intimidated, or have any other retribution imposed.

Violation of this section of the Policy may result in disciplinary action, up to and including dismissal.

If an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the originator. If, however, the allegations were made in bad faith or without a justifiable basis, appropriate disciplinary action may be taken against the individual making the erroneous allegation.

Adopted _____



The Gazebo Players of Medfield
P.O. Box 622
Medfield, MA 02052

To the Medfield Board of Selectmen:

The Gazebo Players have provided free Shakespeare in the Park for seventeen consecutive summers, and 2019 will continue the tradition. For our eighteenth season, we will be producing *All's Well That Ends Well* at Rocky Woods Reservation in Medfield on July 20th and 21st in partnership with The Trustees; additional performances will be given at Powisset Farm in Dover on July 27th and 28th and at Bird Park in Walpole on August 3rd and 4th.

All's Well That Ends Well will be directed by Marianne Phinney, who will be setting this production in the 1920s during the Women's Suffrage era to highlight the strong and independent heroines of this rarely-produced comedy. Marianne has directed five previous Shakespeare in the Park productions for Gazebo Players, including the inaugural production of *A Mid-Summer Night's Dream* in 2002. Her directing credits include many productions for the Walpole Footlighters, including the recent *The Mystery of Miz Arnette*; *Much Ado about Nothing* for Needham Community Theatre; *The Odd Couple (Female Version)* for Massachusetts Music and Arts Society; and *Return Engagements* for Milton Players. We plan to use area microphones to amplify the sound as we have done in past years.

The Gazebo Players are requesting permission to place three (3) sandwich board signs to promote *All's Well That Ends Well*. We would place them in the areas specified below to advertise the show for the two-week period between Monday, July 8th and Sunday, July 21st.

Sign locations:

- The intersection of Rt. 109 and Rt. 27
- The intersection of North St. and Rt. 109
- The intersection of Hartford St. and Rt. 109.

If you have any questions, please feel free to contact me either via email or phone. Thank you very much for supporting the artistic and cultural enrichment of Medfield.

Best regards,

Amy Klesert, Producer
amy.klesert@gmail.com
781-223-0651

Medfield High School Science Olympiad Club requests permission to hold a fundraising car wash behind Town Hall on Saturday June 1, 2019 10:00 AM – 1:00 PM

Meeting Minutes

November 6, 2018

Chenery Meeting Room draft

Present: Selectmen Marcucci, Murby, Peterson; Town Administrator Sullivan; Assistant Town Administrator Trierweiler; Town Counsel Cerel; Administrative Assistant Clarke

Chairman Marcucci called the meeting to order at 7:05PM and disclosed this meeting is being recorded. Selectmen observed a moment of appreciation for our Troops serving in the Middle East and around the world.

Selectman Marcucci announced that the Selectmen will go into Executive Session at the close of the meeting for the purpose of discussing the pending legal matter regarding Assisted Living Facility on Main Street

Appointment

Medfield Youth Outreach Director Dawn Alcott

Ms. Alcott introduced members of Medfield Cares About Prevention Committee; Liz Sandeman, Kathy Thompson, Michelle Manganello and Chelsea Goldstein-Walsh

Ms. Alcott remarked that she is here this evening to request the Selectmen's permission to proceed with the Town's application for the Drug Free Communities Grant. She said that Medfield Youth Outreach would write the grant to receive funding to hire a prevention coordinator. Substance abuse is on the rise in Medfield and so many of the people involved want to see/make that change dramatically. Having this grant will help us do just that. Some people may ask what are the benefits of the DFC grant to Medfield; statistics have shown that those communities awarded the grant use it to educate and provide support and have seen a reduction in youth substance abuse. We look forward to the time when Medfield's survey will show a significant decline in any substance abuse.

Medfield has applied for the grant previously but was not successful; however we are hopeful that using Bright Solutions Consulting will get us through. Ms. Alcott said that she will only continue to pursue the grant having the Selectmen's permission. Selectman Marcucci asked is there any comments from the audience. Ms. Trierweiler requested that MYO work with the financial team and her to be certain that we have accurate benefit costs. The Board agrees that we move forward with the application.

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was voted unanimously to grant permission to Medfield Youth Outreach to write the Drug Free Communities Grant, Medfield Cares About Prevention request for the \$5,000 grant to hire a consultant to help with writing the grant

DPW Contracts

Director Maurice Goulet requests the Selectmen vote to sign the following contracts:

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was voted unanimously to sign the contract with Eastern Minerals for the supply of road salt for the 2018-2019 winter season; Solar Salt \$47.50 per ton, CC Sale \$47.50 per ton and Magnesium Chloride \$79.50 per ton

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was voted unanimously to sign Agreement for Consulting Services with Woodward and Curran for the SCADA Upgrade for Water and Sewer and in the amount of \$80,000.00

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was voted unanimously to sign the Agreement for Consulting Services for the Mt Nebo Water Tank Assessment with Environmental Partners Group and in the amount of \$18,000

Vote: On a motion made and seconded it was voted unanimously to sign Chapter 90 Reimbursement Request for Philip Street Bridge and in the amount of \$3,400.00

7:30 PM FY20 Budget Meeting with Warrant Committee, Town Departments, Boards and Commissions. Warrant Committee Chairman Michael Pastore opened his remarks by saying that it is not an easy thing to do reporting on finances. The Warrant Committee will continue to be the fiscal watchdogs asking tough questions and doing due diligence even though some decisions made may not be agreeable to everyone; as demonstrated by the recent Special Town Meeting. There is no shortage of wants and needs with respect to the Town budgets; shortage is the ability to distinguish between the two.

Mr. Pastore highlighted that about 70% of revenue comes from property taxes. In fy19 the state's share for Medfield was 7.8 million; compared to fy10 it's only 400,000 more. Free cash should be 3-5% of the total budget; free cash is vital to sustaining a strong credit rating. The Town needs to be prudent. Should any department be considering new hires it must first be approved by the Personnel Board before it comes before the Warrant Committee. No employee should rely on over time to supplement salaries; this will be closely monitored. Revolving funds are not long term savings accounts; should funds be needed for a particular budget Warrant Committee will review the revolving accounts first. We ask that Town Departments be diligent and budgets should have no more than a 2.5% increase. If a budget indicates more than 2.5%, be ready to make a good explanation.

Town Accountant has stipulated budgets should be submitted by December 28 or sooner. The Warrant Committee will begin meeting in January to review budgets. Last year was a very tough year. Warrant Committee was told at the end of February that the school budget was going to exceed the recommended percentage increase; we cannot have another situation like that. We need to work together going along this difficult financial road but we can and will work through it together.

Mr. Pastore thanked the tireless members of the Warrant Committee. Committee members Joanne Hilvert, Sharon Tatro and Jack Wolfe will continue; newer members are Newton Thompson and Jerry Marsette and we welcome the newest members Amanda Hall, Kristine Barton and Robert Sliney. He ended his presentation by saying anyone please contact me anytime. I am ready to talk and help.

Selectman Murby mentioned that the Selectmen have made a few financial policy decisions the past few months. One new policy is to carry a minimum of 1.750 million in free cash. For OPEB the amount will increase by 25,000 for a total of \$425,000.

Selectman Marcucci remarked that another new policy to be implemented is to begin the Capital Budget process earlier so that it does not become a problem. Next year capital budget meetings will begin in October so that there will be a final number before the budget season begins. He cautioned department heads to look very seriously at their five year capital budgets as we will be stricter as to items to be included. We plan to increase contributions to the general stabilization fund this year. This year also the Selectmen will review all budgets before they go to the Warrant Committee.

Mr. Sullivan remarked that this is my last doom and gloom speech before I retire. I want to thank the Town's financial management team who did an outstanding job today of finding 1.3 million in new revenues that bailed us out of negative free cash. He recognized the team by name; Georgia Colivas, Joy Ricciuto, Matthew Violette, Yvonne Remillard, Kristine Trierweiler and Michael Lafrancesca who attended our meetings and has been a big help.

Mr. Sullivan referred to the financial handout he put together and reviewed tax revenues and non-property tax revenue; noting that the state restricts what we can raise from revenues. He pointed out that almost 50 million comes from the property taxes we collect. He referred to the overrides passed earlier this year for a total of 1.9 million. This amount becomes our permanent tax base. Discussion continued covering overrides, expenditures and Town Meeting appropriations.

Committee Appointments

Vote: Selectman Murby made a motion, seconded by Selectman Peterson to appoint Jerry Kazanjian to the Memorial Day Committee and as recommended by Committee Chairman Bill Mann. Vote was unanimous

Vote: Selectman Murby made a motion, seconded by Selectman Peterson to appoint Lois Hazen and Patricia Golden to the Medfield Cultural Council and as recommended by Committee Chairman Ron Gustavson. Vote was unanimous

Proclamation

Assistant Town Administrator Kristine Trierweiler requests that the Selectmen vote to sign the 2018 Arbor Day Proclamation. Selectman Peterson queried if trees will be planted soon at the

post office. Ms. Trierweiler responded that it's determined that it is a bit late in the season for that location, however, for this Arbor Day a tree was planted at the cemetery and a bench was also installed. She continued remarking that the plan is to gather at the cemetery for the official Arbor Day photograph at the spot of the new tree. Selectman Murby read the proclamation to the listening audience.

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was voted unanimously to sign the Arbor Day Proclamation and as recommended by Ms. Trierweiler

Hazard Mitigation Plan

Sarah Raposa, Town Planner requests the Selectmen vote to authorize Chairman Marcucci re-sign the contract for Hazard Mitigation Plan and Municipal Vulnerability Program. An error was discovered in the contract that was previously signed.

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was voted unanimously to authorize Chairman Marcucci to re-sign the MAPC Contract for Hazard Mitigation Plan and Municipal Vulnerability Plan

Resignation

Zoning Board of Appeals member Steve Nolan has resigned as he and his wife relocated out of Medfield. Chairman Marcucci stated that Steve is a man of great character and judgement. He will be sorely missed. Selectman Murby added that Steve was patient, courteous and kind throughout his involvement with the state hospital planning. Selectmen agreed that the Town is grateful for Mr. Nolan's 25 years of service.

Discussion Items

Selectman Marcucci remarked that the Town has a 30 day period to respond to DCHD with a comment letter regarding the proposed development, The Rosebay. A site walk was conducted today that had a good turnout. Chairman Marcucci advised that this be placed on the November 27 meeting agenda to discuss the Town's draft comment letter which will be forwarded to DHCD.

Selectman Marcucci commented that we were to discuss Kristine's contract tonight, however as labor counsel is working on the contract and it is not yet available, we will postpone the discussion until next meeting, November 27.

Pending Items

Discussion ensued about the proposed guidance to Parks and Recreation and Council on Aging future space needs. The Selectmen agree that the two departments should work together to accommodate both and their programs in one space. Park and Rec look forward to a whole new building. It was thought a while back that they could share space with the cultural center at the state hospital, however Park and Rec was not willing to work on that. COA is seeking an add on to their building to accommodate their Respite Program. Looking at the two present

buildings, they have a similar layout; one large room and several smaller. For instance for the most part COA programs are held during the day, whereas Park and Rec has more of a demand in the evening. Mr. Peterson feels that perhaps we should include the schools and encourage all to work together. Mr. Sullivan reminded everyone that both departments, COA and Park and Rec were together at one time and neither one was happy about that situation. Selectmen hope that the Permanent Building Committee will review the future space needs of the two departments and provide guidance on the issues. Selectman Marcucci will work on the draft to address the concerns brought up tonight.

Next topic discussed is the master planning committee charter. The Selectmen are not ready at this time to appoint members of the committee and there are a few gaps in the proposed charter that need to be addressed. Mr. Murby said that he had conversation with resident Todd Trehubenko who is very interested and he has forwarded to me his resume for submission. Discussion to be continued

Licenses and Permits (Consent Agenda)

Granted as noted by the Chair:

Cultural Alliance of Medfield permission to hold the 2018 Holiday Stroll on Friday December 7, 2018 4:00 to 9:00PM

New n'Town Club permission to hold a bake sale at the annual Tree Lighting Ceremony on Friday December 7, 2018

Medfield Music Association permission to post signs for two weeks announcing *Spaghetti with Santa and a Few Winter Friends* on December 5, 2018

Meeting Minutes

Voted unanimously to accept the October 16, 2018 minutes as revised

Town Administrator Update

Mr. Sullivan reported on the Downtown Improvements saying that FY18 \$5,500 was allocated to the Pocket Park and \$9,500 to the Dwight Derby House. Another \$15,000 is available. The Selectmen agreed that expenses up to \$3,000 will be paid for this year's Holiday Stroll.

Selectmen Report

Mr. Peterson attended the recent Energy Committee meeting. They are under the impression that the Town is all set with the Eversource contract, but that is not the case as we are waiting for Verizon to respond.

Mr. Murby reported that the Hospital Development Committee met with Pat Casey who presented to them his financial analysis for the hospital property. Committee was impressed with him and has a good understanding of his terrific analysis. Eight developers came to the hospital site walk through; all were very impressed with the property.

Mr. Marcucci remarked that the Affordable Housing Trust committee will be looking at the Hinkley property for its best use. Unfortunate that the senior housing overlay district was

turned down at the special town meeting, however they will continue discussion at a later date. Selectman Marcucci advised that the Adams Street proposed project be placed on the November 27 meeting agenda.

Meeting dates for December / 11th and 18th.

Executive Session

At 9:40 PM Chairman Marcucci stated that the Board of Selectmen needs to meet in executive session for the purpose of discussing strategy with respect to pending litigation regarding LCB's proposed assisted living facility on Main Street. I declare that an open meeting may have a detrimental effect on negotiations.

On a motion made by Selectman Murby that the Board of Selectmen go into executive session to discuss strategy with respect to litigation, if an open meeting may have a detrimental effect on the litigating position of the public body and the Chair so declares. And that the open session not reconvenes at the conclusion of the executive session.

Roll call vote: Mr. Peterson, yes; Mr. Marcucci, yes; Mr. Murby, yes

Meeting Minutes
November 27, 2018
Chenery Meeting Room

draft

Present: Selectmen Marcucci, Murby, Peterson; Town Administrator Sullivan; Assistant Town Administrator Trierweiler; Town Counsel Cerel; Administrative Assistant Clarke

Chairman Marcucci called the meeting to order at 7:00 PM and disclosed this meeting is being recorded. Selectmen observed a moment of appreciation for our Troops serving in the Middle East and around the world

Announcements

Lions Club member Colleen Sullivan was recognized. Ms. Sullivan announced the Lions Club Christmas Tree Sale is in a new location this year, the parking lot at the American Legion. November 24 to December 16 the hours are 4-7 PM Monday to Friday and 10 AM to 5 PM on the weekends. We hope to have the support of the community

Planning Board will hold a public hearing Monday December 3, 2018 at 8:05 PM in Town Hall regarding proposed upper Spring Street Overlay District and the rezoning of three parcels of land near Peter Kristof Way

7:00 PM Public Hearing / Annual Tax Classification

Present: Board of Assessors, Kenneth Manning, Jeffrey Skerry, Thomas Sweeney
Chairman Marcucci read the public hearing legal notice that was published in the November 16, 2018 Medfield Press and declared the hearing open.

Principal Assessor, Yvonne Remillard summarized the purpose of the classification hearing. By statute the Selectmen must make the decision to adopt a single factor of 1. Historically Medfield has maintained a single rate for all classes of property (residential, commercial/ industrial, open space and personal). If the tax rate is shifted between residential and commercial, the larger burden will be placed on commercial while the residential properties would only benefit from a small savings. Ms. Remillard reported that the Board of Assessors recommends a unified tax rate of 17.87 be submitted to the DOR for their approval. Chairman Marcucci queried the audience for comments or questions. There were none.

Vote: On a motion made by Selectman Murby, seconded by Selectman Peterson it was VOTED unanimously to adopt a unified residential factor of 1 for a tax rate of \$17.87 and as recommended by the Board of Assessors

The LA5 was signed by the Selectmen and at close of meeting they will sign electronically for submission to the DOR. The Selectmen are requested to vote to sign a letter to the Board of Assessors requesting they release excess Overlay Funds in the amount of \$200,000 that may be used as a revenue source for abatements, exemptions and uncollected taxes and **it was so voted.**

DPW CONTRACTS

Vote: On a motion made and seconded it was voted unanimously to sign contract with Padula Bros., Inc. Lancaster, Ma to purchase a John Deere Tractor, cost \$72,289.25 and as recommended by DPW Director Maurice Goulet

Vote: On a motion made and seconded it was voted unanimously to sign contract with Tri-County Contractors Supply, Inc., West Springfield, MA for the purchase of a flail attachment system, cost \$61,125.99, to be used with the new John Deere Tractor and as recommended by DPW Director Maurice Goulet

Vote: On a motion made and seconded it was voted unanimously to approve and sign contract with Environmental Partners Group, Quincy, MA for consulting services regarding unaccounted for water, fee not to exceed \$43,100.00 and with correction of due date; May 2019 not May 2018

Vote: On a motion made and seconded it was voted unanimously to sign contract with Environmental Partners Group, Quincy, MA for consulting services regarding water test pilot report, fee not to exceed \$19,260 and as recommended by DPW Director Goulet

Vote: On a motion made and seconded it was voted unanimously to sign contract with Design Consultants, Inc., Somerville, MA for storm water management, fee not to exceed \$20,000

7:15 PM Developer Robert Borelli, Attorney James Murphy and from GLM Engineering, Robert Truax; present information regarding LIP project at 96 Adams Street

Attorney Murphy opened the presentation by explaining that he represents Robert Borelli on his proposed project at 96 Adams Street. He noted that another Borelli project at 67 North Street is fully rented and 71 North Street will be available in early spring. 96 Adams Street project is for total of 16 units that are for sale not rentals, age restricted to the 55 and over population. Projected sale of 12 units at \$600,000 and four affordable at \$240,000. All masters are on the first floor. This is a good use of the land and the type of housing that will be very appealing. Mr. Murphy said that there is a slight difference in the site plan that Bob Truax of GLM Engineering will explain.

Mr. Truax remarked that there are no certified vernal pools on the site as this is a concern of the neighbors. However, there are three isolated areas of wetlands (shown on map) that are subject to flooding. The Town bylaw protects these isolated wetlands that the state does not protect at all. This seems to address the neighbors concern about disturbing the back land of the site and the vernal pool.

Neighbors are very concerned about the amount of construction that will be going on for the next few years not only on Adams Street, should the project be approved, but housing

proposals near the Goddard School and the American Legion site. It's a lot for this area where there are no sidewalks; heavy trucks use the road as well as a cut through for vehicles.

Mr. Sullivan interjected saying that whether this project is passed or not, the Town plans sidewalk construction on Adams Street in the near future. Adams Street resident Patricia Cook voiced her concerns about adding at least 32 cars per day from the project and she does not feel there is ample parking for visitor vehicles.

Resident Kevin Stoddard, 6 Baker Road queried if there were more units would it help the Town's percentage for affordable units. The answer is we are in safe harbor and covered to May 2020. Resident Laurel Scotti remarked that we have enough rentals in Medfield and this plan is not appropriate for the neighborhood.

Selectman Peterson said that the Affordable Housing Trust voted 5-0 in favor of the project and I view it as a process to get a variety of housing in Town. It would add more money to our taxes with no cost and no additional school children. I'm actually ambivalent. Selectman Murby addressed the neighbors about what are your most concerns with the project. Answer, safety, construction noise, too many houses in the area. He continued saying that he did not see any upside in approving the project.

Selectman Marcucci stated that this whole process has been heartening for me; neighbors have been respectful and Mr. Borelli has done outstanding construction in all of his projects. I don't think there is anything more to do to the project to make it more appealing to the neighbors. I appreciate this proposal and it is a hard decision to make because of Bob Borelli's involvement. I feel between the proposed Hinkley project for senior housing and this one, I think Hinkley is a better fit. I don't feel this is a compelling project and don't see an upside to do it, so I will vote no.

Plastic Bag Reduction Initiative

Resident Eve Potts speaking on behalf of the committee would like to have everyone know accomplishments and activities to date. Worldwide 1 trillion plastic bags are used every year; in Medfield 4,200,000 plastic bags are used every year. Andy Costello went to every merchant in Town to let them know about our plan and only two merchants were not on board, however, they would comply when the time comes. On Medfield Day we heard comments from people who agree with the ban and thanked us for bringing the issue to the public. We had a showing of the movie "Bag It" with 22 people attending. Plan to show again in the spring and hope attendance is higher. Right now 87 towns have a ban. The committee is very diligent with working on this issue. Member Andy Costello will meet with Mark Cerel to draft a bylaw for Town Meeting. Hopefully it passes and there will be a six month leeway for merchants to use up plastic bags, a good thought to do this. Also, Ms. Potts announced that for the Holiday Stroll the committee is aiming for a plastic free event. The Board thanked Ms. Potts for providing the update.

Brown Water/Pleasant Court

Pleasant Court resident emailed about the brown/yellow water coming from her faucets and requests immediate action. DPW Director Maurice Goulet explained to the Board that Pleasant Court has a three inch main and it is difficult to flush and compounding flushing Pleasant Court ends in a cul de sac. He will have discussion with the Board of Water and Sewerage for their input into perhaps doing a replacement for the short term. To repair the main is included in our 20 year capital plan. Selectman Murby feels that this situation effects more than just one household and we should try to do something now to relieve the situation; could filters be placed on the faucets. DPW will investigate. Selectman Marcucci said that he will talk with the resident to let her know the Town's plan.

Street Light Agreements/Pole Attachments

The Town and as recommended by the Medfield Energy Committee has agreed to purchase the street lights and poles from Eversource; Verizon is a component as their equipment is on the poles. Selectmen are requested to vote to execute documents. As Verizon is a client of Selectman Marcucci's law firm he is recused

Motion: Selectman Murby made a motion to sign the purchase and sale agreement to transfer title from Eversource to Medfield and also to sign Verizon contract, seconded by Selectman Peterson and the motion carried

Discussion Items

The Rosebay at Medfield

Selectmen are requested to sign letter that includes comments from Town Boards regarding the development. Selectman Marcucci asked if there is anyone in the audience who would like to comment. Green Street resident Cynthia Green remarked that she like other Medfield residents are concerned the size of the project is too large for the neighborhood and the design of the building. Selectman Marcucci said that those concerns are included in the letter. Also Committee member Todd Trehubenko has added comments in the last paragraph regarding pro forma and long-term financial viability of the project.

Motion: Selectman Murby made a motion, seconded by Selectman Peterson to authorize Chairman Marcucci sign letter dated November 27, 2019 addressed to Catherine Racer, Associate Director, Department of Housing and Community Development expressing the Town's position on the Rosebay project and with revisions by Affordable Housing Trust Committee member Todd Trehubenko. Vote was unanimous

Town Wide Master Plan Charter

Selectmen Murby and Peterson reviewed Mr. Marcucci's comments and revisions to the charter; Mr. Peterson said that he was satisfied with the draft as presented. Mr. Murby said that he had what he feels more significant comments. A lengthy discussion ensued between Mr. Marcucci and Mr. Murby ending with the agreement that Mr. Murby will incorporate his revisions into the draft. The Selectmen agreed to defer the committee appointments until the next meeting, December 11.

COA and Parks and Recreation

The Selectmen drafted a letter concerning the requested future space needs for the two Town departments. Mr. Murby has a few items to be included and Selectmen agree they are now satisfied with the document. Chairman Marcucci called for a vote to accept.

Motion: Selectman Murby made a motion, seconded by Selectman Peterson to accept the letter to Council on Aging and parks and Recreation Commission from the Board of Selectmen in regard to collaboration/coordination regarding future space needs for Council on Aging and Parks and Recreation Department and as revised with Selectman Murby's comments. Vote was unanimous

October 29 Special Town Meeting

As Town Meeting voted down the article for the senior housing overlay district the Selectmen feel they need to make plans to bring the Hinkley project to annual Town Meeting hoping the proposal will then be supported.

As Article 8 changing Town Clerk's position from elected to appointed was defeated, Mr. Murby suggested the necessity to discuss what to do with the work load and compensation for an elected official. Selectmen advised that Town Clerk Carol Mayer attend the December 18 meeting for discussion.

Meeting dates

Chairman Marcucci suggests the meeting dates of January 8, 15 and 29 and February 5 and 19.

Firefighters Vacation Accrual

Ms. Trierweiler remarked that Fire Chief Carrico reviewed vacation records and discovered that several firemen carried over and above what is allowed in the firefighter's agreement. However, out of eight firefighters only two will receive a payout. Chief Carrico will monitor closely so this situation does not happen going forward.

Motion: On a motion made by Selectman Murby, seconded by Selectman Peterson it was Voted unanimously to authorize Chairman Marcucci sign the Firefighters agreement addressing the vacation accrual adjustments

Town Administrator Contract

Motion: Selectman Murby made a motion, seconded by Selectman Peterson to approve and authorize Selectmen to sign contract with Town Administrator Trierweiler subject to revisions we discussed in our closed session before this meeting

Consent Agenda

Granted as noted by the Chair:

MEMO is granted a parade permit for the Christmas Parade on Saturday December 8, 2018

Medfield Lions Club granted permission to post signs promoting Christmas Tree Sale at new location, American Legion Parking Lot

Meeting Minutes

Voted unanimously to accept the October 2, 2019 minutes as revised by Selectman Marcucci and Selectman Murby

Voted unanimously to accept the October 30, 2019 minutes as revised by Selectman Murby

Selectmen Report

Mr. Peterson announced that the Medfield Foundation held their inaugural round of grants from their legacy fund and an event will be held to celebrate those grant. He said that this Sunday is the annual angel Run and looks forward to a great fun event and lots of attendees

Mr. Murby attended the meeting of the Plastic Bag Committee where there was a small turnout.

Mr. Marcucci announced that the Mayrock developers will be at the December 6 Affordable Housing Trust meeting. Also all three Selectmen attended the Eagle Scout Court of Honor this past Saturday for Troop 89; a great event and very impressive.

Adjournment

On a motion made by Selectman Murby, seconded by Selectman Peterson, the meeting adjourned at 10:25PM

Meeting Minutes
December 11, 2018
Chenery Meeting Room

draft

Present: Selectmen Marcucci, Murby, Peterson; Town Administrator Sullivan; Assistant Town Administrator Trierweiler; Town Counsel Cerel; Administrative Assistant Clarke

Chairman Marcucci called the meeting to order at 7:00 PM and disclosed this meeting is being recorded. Selectmen observed a moment of appreciation for our Troops serving in the Middle East and around the world

Chairman Marcucci extended deepest condolences to the family of former Police Chief William H. Mann. Bill served on a number of committees throughout his career in Medfield where he began as a special police officer in 1956. He was appointed police chief in 1969 and served for 20 years until his retirement in 1989. Medfield will greatly miss him.

New Department Heads

School Finance Director Michael LaFrancesca introduced new Facilities Director Amy Colleran remarking that Amy came here from Dedham where she was Assistant Facilities Director; worked for Turner Construction and was project manager at Boston University overseeing construction. He continued saying that Amy will do a great job here in Medfield and we are happy to have her with us.

Gary Pellitier joins Medfield as the Building Commissioner. Gary remarked that he has lived in Millis for 20 years and has been a local contractor since 2000. Chairman Marcucci extended a welcome to Medfield.

Specific Topic Discussion

Chairman Marcucci asked if there is anyone in the audience present for a specific topic. Resident Jean Mineo requested discussion on the MSH RFI review. Selectman Murby spoke first saying that he did not expect more than 10 responses out of the 40 mailings to developers. There were eight who came to the tour of the hospital a couple of weeks ago and four have responded to the RFI. He missed last week's Development Committee meeting; however, the committee will meet tomorrow at 6PM for discussion. Jean interjected that two of the developers are favorable for historic preservation. She wanted to know more about the special legislation sponsored by Senator Feeney and Representative Garlick. It appears to be for a 99 year lease and she would like to know what the impact will be on the proposed cultural center.

Mr. Murby questioned Town Counsel Cerel; when we review the RFI could we sign for a 99 year lease although it seems a bit premature. Mr. Cerel responded that the Town by statute could only lease for 30 years, so it comes under enabling legislation. Ms. Mineo said that as Senator Feeney and Rep. Garlick are considering an earmark for the legislation, her question is are the Selectmen in favor for a lease. Selectmen agree they are, however, they need to review a draft of the agreement.

Action Items

Motion: Selectman Murby made a motion, seconded by Selectman Peterson to sign contract with Environmental Partners Group, Inc. Quincy MA to perform Landfill Monitoring services; fee not to exceed \$31,800.00 and as recommended by DPW Director Goulet. Vote was unanimous

Motion: Selectman Murby made a motion, seconded by Selectman Peterson to award the contract to Southeastern Regional Services Group for the period 2/1/19 to 1/31/20 and authorize DPW Director Goulet to sign the contract for the following items: P.J.Keating Co., Acushnet, MA contract for SuperPave Hot Mix Asphalt for a value not to exceed \$318,850.00; Rubber Chip Seal contract to All States Asphalt, Sunderland, MA for sub-total of \$119,100.00; Bonded Wearing Course contract to All States Asphalt, Sunderland, MA for a value of \$288,450.00; Random Crack Sealing contract to Sealcoating, Inc., Braintree, MA for a sub-total of \$39,700.00; Chlorinated Rubber Traffic Line Painting contract to Markings, Inc., Pembroke, MA sub-total \$101,775.00; Guard Rails, Installation of Steel Beam contract to Premier Fence, Canton, MA sub-total \$24,450.50; to Tasco Construction, Inc. Belmont, MA, variety of structure work item sub-total \$23,612.50; Tub Grinding contract to Wicklow Wood, Northbridge, MA sub-total \$15,000.00/Grand Total of Contracts \$930,938.00. Vote was unanimous

Patriot Properties, Inc.

Selectmen are requested to vote to sign agreement with Patriot

Motion: Selectmen Murby made a motion, seconded by Selectman Peterson to sign Agreement with Patriot Properties, Inc., Marblehead, MA wherein they agree they will provide services in compliance with Department of Revenue Regulations as they currently exist for the term FY2020 through 2022, total fee amount \$7,950.00. Vote was unanimous.

From Estate of Carol Stockman/Gift of Land

Ms. Stockman, Bridge Street, bequeathed an 11.8 acre of her land to the Town for conservation purposes, never to be developed. The Town was notified in May 2018. Selectmen are requested to vote to sign Assent to Probate document and Acceptance of Deed document and **it was so voted.**

Hazardous Materials Emergency Preparedness Grant

Fire Chief requested the Selectmen vote to accept the MEMA Grant; however, documents have not arrived. Defer to future meeting.

Annual Licenses

Voted unanimously to approve 2019 all alcohol and common victualler licenses to Avenue, Basil, Jong's Garden II, Kingsbury Club Medfield, Noon Hill Grille, Nosh and Grog, Takara

Voted unanimously to approve 2019 all alcohol package store licenses to Bullard's, Medfield Package Store (Larkin's) Palumbo Liquors

Voted unanimously to approve 2019 wine and malt beverage licenses to Medfield Wine Shoppe, Medfield Commons (Gulf Station/Main Street)

Voted unanimously to approve 2019 Farmer Brewery Pouring Permit to Seventh Wave, Inc.

Voted unanimously to approve 2019 Farmer Distillery Pouring Permit to Astraluna, Inc.

Town Wide Master Plan Committee

Selectman Murby is concerned that the \$150,000.00 appropriation will be used by the committee just to hire a consultant to facilitate the plan. Selectman Marcucci doesn't feel that the committee would just turn to a consultant to get the job done. Town Planner Sarah Raposa has a strong view of the strategic component and will move the process along both for the committee's direction and meeting schedule.

Chairman Marcucci advised that residents who would like to be appointed as citizens at large be requested to submit resumes for the Selectmen's review. Defer committee appointments until next meeting.

2019 ATM Articles

Ms. Trierweiler remarked that Mr. Sullivan is working on a preliminary list of articles. Selectmen agree to defer discussion to the December 18 meeting.

FY2020 Budgets

Selectman Murby remarked that he is considering holding an information session before Town Meeting to go over budgets to help residents have a better understanding of the process. His idea is to have perhaps a member of the Warrant Committee involved or all three Selectmen present for discussion. Mr. Marcucci agrees that it would be a worthwhile exercise and not an official selectmen's meeting; continue discussion of the activity to a later date. He requests review of all department budgets, excluding school department, for the January 8 and 15 meetings. The Selectmen agree it is easier to have budget books that contain the budget printouts, i.e. three ring binders and provide copies of revised budgets when submitted. Ms. Trierweiler will provide the books.

Licenses and Permits (Consent Agenda)

Granted as noted by the Chair:

Permission is granted for the 4th Annual Hunter's Run, 5K and 1 Mile Fun Run to take place on Sunday April 7, 2019

Permission is granted for kindergarten teacher Ms. Paula Grace to post signs December 23 to January 8 announcing *Kindergarten Registration*

Selectmen Report

Mr. Peterson remarked that the MFi held two events; Legacy Fund Endowment inaugural grants, three were given out. Jean Mineo for the Cultural Center; Christain Donner for the Rail Trail; and to Medfield Youth Outreach, Dawn Alcott Director for Medfield Cares About Prevention. The Annual Angel Run was held this past weekend; 800 people ran in the rain and had a great time. He continued saying that he attended a MAPC meeting and the Regional Towns meeting where the discussion revolved around electronic voting, marijuana issues and listened to a report that area cable TV offices will run out of money and offices will close in about seven years.

Mr. Murby said that the Christmas Parade was a great event; happy to report that Medfield has received their ALS license as of November 30. Representative Shawn Dooley helped on Medfield's behalf. The Cyclocross event was a good experience, nice crowd, vendor tenets were appropriate. 700 people pre-registered, largest event to date for the organization. They will donate some of the proceeds to the Medfield Rail Trail committee. A well run event. Ms. Trierweiler interjected that the organizers have asked for the date for next year. Selectmen agree only if there is no construction activity at the hospital site.

Mr. Marcucci thanked Jean Mineo for the terrific Holiday Stroll; Town Departments made for a great event and we appreciate all their assistance. Parade was great, special day for Medfield. He reported that the Affordable Housing Trust met last week and the Mayrock developers presented their project. On February 7 the Trust will have a final review of the plan.

Ms. Trierweiler gave a short update about the Police Chief Search Committee/they will request the public's input for the next chief; will hold the assessment center the end of January and aiming for the middle of February to conduct interviews.

Adjournment

On a motion made by Selectman Murby, seconded by Selectman Peterson the meeting adjourned at 8:15 PM.

Board of Selectmen
December 18, 2019
7:00 PM, Chenery Hall

Minutes

Present: Michael Marcucci, Osler Peterson, Gus Murby, Michael Sullivan, Mark Cerel, Kristine Trierweiler

Chairman Marcucci called the meeting to order at 7:00 PM, a moment of appreciation was held for troops serving in the Middle East and around the world.

Appointments

7:00 Town Clerk, Carol Mayer

Ms. Mayer made a presentation to the Selectmen describing the delivery of services to the Town. She provided a presentation for the Selectmen to review which highlighted the activities that a Town Clerk is responsible for including Census, dog licenses, elections, etc. These tasks are all coming at once during the January to April time frame. Discussion included how to provide help in the Clerk's office for the busier times, how to maximize the use of resources that exist in the Town House currently, and how to make the dog licensing easier for the clerk to handle while also running the town census. Selectmen discussed the process of how a census form is scanned. Ms. Mayer currently utilizes senior work off employees to assist with the census processing as well as other volunteers in town.

Ms. Mayer stated she is trying her best but she is also responsible for business licensing, raffle permits, vital requests. Vital requests must be performed by the Town Clerk on the state computerized system. This year early voting was done all by volunteers so that there is no reimbursement being requested by from the State.

Ms. Mayer would like to hire a part time non benefitted person. Selectmen informed the Town Clerk that staffing the Town Hall to make sure resources are being utilized efficiently is a task assigned to Ms. Trierweiler. Town Hall staff should be flexible to help in the Town Clerk's office and then in turn repay that assistance. There may not be a need to hire anyone if we are utilizing our staff efficiently. Selectmen would like the Town Clerk to look at ways to make some of the systems such as dog licensing etc. easier to use with an online system. There are currently 2,000 dogs that need be licensed annually.

Selectmen discussed being better with our records system including ensuring that all Boards and Committees are completing meeting minutes as well as appointments staying up to date. That role has fallen to the Town Administrator's office and it should be a Town Clerk role, with an existing Town Hall staff member functioning as an Assistant Town Clerk.

Citizen Comment

Nate Bazinet, 30 Oriole Road

Mr. Bazinet submitted a letter to the Board of Selectmen regarding pedestrian safety in parking lots, specifically speed limit enforcement on private property open to the public. Mr. Bazinet described the

incident that occurred in the Shaw's parking lot, he had initially emailed Selectmen Peterson with his concerns.

Selectmen Murby stated he was adverse to government having more punitive control of its citizens. He questioned the number of accidents that were occurring in parking lots in Town. He suggested we look at areas where we know we have demonstrated issues and address those safety hazards first.

Selectmen Marcucci suggested it be sent to the Safety Committee for their review. Currently the Committee membership includes Christian Donner, Deputy Chief Wilhelmi, and Maurice Goulet. Selectmen asked Ms. Trierweiler to forward it to the Committee and thanked Mr. Bazinet for the letter and the initiative.

Appointments (continued)

7:25 Medfield State Hospital Redevelopment Committee

Todd Trehubenko provided an update to the Board of Selectmen on the RFI Process. Thirty-five RFI packets were sent out and six responses were received. Reviewed and recommend that we work with what we received; the three firms identified all say it is buildable with adjustments, mixed use with property management firms.

The three firms we recommend we work with are Beacon Communities, Trinity Financial, and Winn Companies. Two firms responded that had very different versions of the site including Pulte and Flatley and their suggestion varied differently than the Master Plan vision for the site.

Recommending we interview the three developers identified prior to making a final recommendation to the Board of Selectmen. Committee wants to discuss zoning, 40R, infrastructure limitations, and the burden on the town, tax revenue, and total number of units, commercial etc, and affordable component. Committee will work with Town Counsel on logistics of setting up those meetings. Plan is to hold these meetings in January.

Final recommendation this evening is that the BOS continue with the arts and cultural center discussions. All of the respondents saw the arts center as positive to the development. Nothing at this time indicated the BOS shouldn't move forward and in fact we are reaffirming moving forward.

Selectmen Peterson discussed the reuse of the buildings, and encouraging sign that we could still use them at this time. Concerned about the \$25 million worth of infrastructure work that needs to be completed and whose responsibility is that? MSH Redevelopment committee will continue to refine the infrastructure and examine the water concerns for the site. Ken Richards cited concern that the water issue was brought to the Committee so late. Selectmen discussed the water withdrawal permit and work needed to be done with DEP and Water and Sewerage.

Selectmen Marcucci discussed the risk of public subsidies on the site. There will be town risk up front in completing the master plan. The firms that don't need subsidies have indicated they would not go in the

direction of the mixed use master plan and would strictly build single family housing on the site. Selectmen discussed tax abatements as liability to the Town in terms of TIF funding.

Ken Richards suggested these questions being asked will be better answered once the committee has had a chance to interview the developers and discuss all of these concerns, infrastructure, water, tax abatements, tax credits, zoning, and density. We need to look at flexibility of zoning and town acceptance and these interviews will provide better vetting.

Selectmen Marcucci discussed looking at the infrastructure cost for developing a small portion of the site and mothballing the remaining building as an option for financing the site overall.

Selectmen Murby is a member of the Committee and impressed with the work they are accomplishing in a short time. The timeline will be effected by interview the developers, it would push a special Town Meeting date to the fall of 2019. Selectmen Murby identified a fork in the road with the authorization to lease to the arts and cultural center, based on the committee's comfort level with the response from developers, we don't need to worry about proceeding with that at this time. It appears to be a value added item to the site. Todd Trehubunko confirmed it is not a unanimous vote from the Committee that the arts and cultural center should move forward but the developer responses indicate that it is a positive at this time. Ken Richards cited his concerns were compromising tax credits, subsidy etc. of the overall project, but the Committee members involved in tax credits believe this would not be a compromise and his objection was removed.

Selectmen Peterson cited some developers throughout the planning process have expressed concern about the location in the center of campus, and suggested we hold moving forward until a developer is selected for the site. The developer citing this concern chose not to responds to the RFI. Selectmen Peterson cited concerns that it may still be an issue for a developer in the future.

Selectmen Murby stated the arts and cultural center had tremendous support at the Special Town Meeting, and this fork in the road might not be related to the economics of the site and more towards our history and culture as a Town. A second fork in the road is the how much can be preserved and reused on site, preservation of all the buildings has become an assumption of the redevelopment and this is related to the infrastructure costs. Selectmen Marcucci stated the role of the BOS is to determine if that is still the focus, we have a liability issue with taking the buildings down and leaving them up. If liability was zero, then we would take them down, less of an economic driver to more this forward. The cost is still unknown.

What is the best route for the Town to take: Master plan, phasing, etc.? Selectmen discussed the Master Plan and how that relates to the Development Committee. The MSH Development Committee may uncover issues that will give us insight that may need to be made to the Master Plan, what zoning is presented to the Town Meeting that will make all of this work.

Discussion continued about a master planner and/or developing the site all at once and the cost to the taxpayers (staff, resources, etc.) to subsidize the site in order to complete the Master Plan all at once. The Town doesn't have the existing senior level staff to oversee a project like this.

Bill Massaro concerned that the use of all the buildings/mothball/removal jeopardizes tax credits for the whole site that is why the conversation changed to preserving/reusing more of them came to be, and the Master Plan touches on phasing but it isn't clear how you do this: upfront sale or sale by parcel. Mr. Massaro expressed concerns about height of buildings and the building on the laundry parcel.

Mr. Jack Wolfe indicated that the 60% of the responses show the Master Plan is viable. He would like to suggest the Town to address the water issues, the Iron Manganese plant, and how to permit for additional water capacity. Suggested that Water and Sewer or outside consultant provide a plan for what we can supply for water in terms of capacity, identify water limitations, and then discuss buildings. Mr. Wolfe also discussed the Monte Carlo analysis in terms of the RFI; Mr. Trehubenko that was not shared with the responding developers, Development Committee would like to see what their financial assumptions.

Selectmen discussed how they will address the water issue going forward with DEP.

Gil Rogers asked the Board to look at infrastructure in terms of balance in growth and transportation, water, etc. If we had more housing when the road system is not prepared and causing dangerous intersections in town as well serious congestion. Committees held Catalyst meetings and were warned that meeting with these companies gave them an unfair advantage and you have the appearance of favoritism. Last point, adding a master developer and the Committee looked at pros/cons in the notes of the report. Committee concluded that the Town doesn't have the staff resources to manage this project.

Selectmen discussed further the master developer if the Town is going to be the developer and who would be hired: individual vs. firm, hiring additional staff, outside attorney, etc. Selectmen discussed the Town Administrator provide a recommendation as to whom should oversee the project. Town may need to add positions based on regulatory functions but Town shouldn't be hiring just a real estate specialist for the project or OPM like we had on the public safety building.

Action Items

Mark Cerel presented legislation that had been drafted to provide to the delegation for a home rule petition the terms of which a 99 year lease of the Chapel to the Medfield Cultural Alliance. Jean Mineo also requested the BOS write a letter of support seeking funding in an earmark from this legislative session. Town Administrator will draft letter of support.

Vote: Selectmen Murby made a motion to accept the wording of the legislation as presented by Town Counsel, Mark Cerel, seconded by Osler Peterson and the vote was unanimous.

Town Planner Sarah Raposa requests the Chairman be authorized to sign the 40B technical assistance grant for Medfield Grant. It is a grant up to \$10,000 to assist the ZBA in review of the project.

Vote: Selectmen Murby made a motion to authorize the Chair to sign the grant application, seconded by Osler Peterson and the vote was unanimous.

DPW Director Maurice Goulet requests the BOS authorize the Chair to sign an amendment to the ongoing contract with Weston and Sampson to extend the services of the Chief Operator at the WWTP.

Selectmen Murby questioned the extension and discussed why we had decided to extend for the full three years. Inability to recruit to the position is primarily the driver of the request.

Vote: Selectmen Murby made a motion to authorize the Chair to sign the amendment to the existing Weston and Sampson contract as amended by Town Counsel, seconded by Osler Peterson and the vote was unanimous.

Board of Selectmen are requested to sign the 2019 Common Victuallar Licenses for the following: Medfield Donuts (270 and 563 Main Street), Medfield Griddle Café, Town Talk Mediterranean, Italian Groceria, Donut Express, Medfield Subway, Royal Pizza, Starbucks, Blue Moon, Papa Gino's, Casabella Pizza, Cutlets, China Sky and Go Fresh.

Vote: Selectmen Murby made a motion to approve the above listed restaurants for Common Victuallar Licenses, seconded by Osler Peterson and the vote was unanimous.

Youth Outreach Director requests the Selectmen authorize the Chair to sign the Payment Voucher Forms for the legislative earmark for public awareness and suicide prevention.

Vote: Selectmen Murby made a motion to authorize the Chair to sign the payment voucher forms, seconded by Osler Peterson and the vote was unanimous.

Discussion Items

None

Pending

Fire Chief Request

Fire Chief Carrico requests the BOS accept the Hazardous Materials Emergency Preparedness Grant provided by MEMA and authorize the Chair to sign the Standard Contract Form, Kristine Trierweiler to be Authorized Signatory

Vote: Selectmen Murby made a motion to the Hazardous Materials Emergency Grant as requested by Chief Carrico designating Kristine Trierweiler as the signatory, seconded by Osler Peterson and the vote was unanimous.

Townwide Master Plan Committee Charter and Appointment of Members

Selectmen Murby made changes to the Committee Charter and will circulate final copies to the Board for the next meeting on January 8th. Changes include looking at 40B, open space including access paths, trails etc. Appointments also deferred to the 8th.

Licenses and Permits (Consent Calendar)

Director William Pope, Zullo Gallery requests a one day wine and malt permit for

First Thursdays January 3, Feb 7, March 7, April 4, May 2 and June 6, 2019

Saturday June 5/High School Alumni Jazz Jam

Saturday Feb 9/Second Songwriters Showcase

Vote: Selectmen Murby made a motion to approve the Consent Calendar, seconded by Osler Peterson and the vote was unanimous.

Kristine Trierweiler informed the Board she had received a request just before the meeting from Palumbo Liquors requesting permission to be open on December 23rd, 2018 from 10AM to 6PM. Normal hours would be 12PM to 6PM. Selectmen discuss the last minute of the request and how to be fair to all merchants.

Vote: Selectmen Murby made a motion to allow blanket approval for all liquor stores to be open on December 23, 2018 from 10AM to 6PM, seconded by Osler Peterson and the vote was unanimous.

Town Administrator Update

Michael Sullivan asked the Board to think about how they wanted to spend the meals tax fund of 15,000, not all of the bills are in for the Holiday Stroll, but there is money available. Mike suggested they consider the Dwight Derby House, the Garden Club

Michael is planning on completing a draft the Town Meeting Warrant before he retires in January. Selectmen discussed his preliminary list of articles.

Selectmen Updates

Selectmen Peterson attended the MCAP meeting and discussed Medfield foundation awards.

Selectmen Murby discussed affordable housing which is being covered by the Medfield High School newspaper.

Meeting adjourned at 9:50 PM.

Meeting Minutes
January 8, 2019
Chenery Meeting Hall

draft

Present: Selectmen Peterson and Murby; Selectman Marcucci absent; Town Administrator Sullivan; Town Administrator Trierweiler; Town Counsel Cerel; Administrative Assistant Clarke

In the absence of Chairman Marcucci Selectman Murby made a motion to declare Selectman Peterson serve as Chairman of the Board of Selectmen. Vote was unanimous
Mr. Marcucci joins the meeting by remote participation

Appointments

7:00 PM Public Hearing / Eversource Electric Company petition to install one new utility pole at 71 North Street. Chris Cosby is representing Eversource.

The work is necessary to provide service to new eight unit apartment building; Robert Borelli developer. Selectman Peterson questioned will the service come from across the road. Ms. Cosby answered no, pole will be in front of the house; this is a span issue.

Motion: Selectman Murby made a motion to approve Eversource petition to install one utility pole at 71 North Street for service to eight unit apartment building. Selectman Murby called for a roll call vote; Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

Massachusetts Historical Commission

Jean Mineo was recognized and she explained that she received notice that the application for state historic credits was rejected for minor reasons; this was expected. The Cultural Alliance is encouraged to reapply before the January 15 deadline. Ms. Mineo requests the Selectmen sign a second letter of support. (initial letter was signed on August 28, 2018) Selectmen agree they are in support.

Vote: Authorize Selectman Murby, as Clerk of the Board, to sign letter supporting the Cultural Alliance of Medfield to submit Massachusetts Historic Tax Credit application for the Chapel Building and the Infirmary. Selectman Murby called for a roll call vote; Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

Resignations

Conservation Commission members Ralph Parmigiane, and Phil Burr submitted letters of resignation. Between the two members they have given 44 years of service to the Town.

Motion: Selectman Murby made a motion to accept the resignation of Ralph Parmigiane and Phil Burr, with regrets, from the Medfield Conservation Commission. Selectman Murby called for a roll call vote; Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

New Building Commissioner

Motion: Selectman Murby made a motion to authorize acting Chairman Osler L. Peterson sign the Commonwealth's Certification form for Gary Pelletier, appointed as a building code enforcement official for the Town of Medfield as of December 1, 2018. Selectman Murby called for a roll call vote; Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

Committee Member

Selectmen are requested to vote to appoint resident Nate Bazinet as a member of the Public Safety Committee. Mr. Bazinet submitted his resume for the Board to review. He was in the audience and he read from his resume his goals should he be appointed; "to prioritize a culture of safety with a foundational emphasis on the most vulnerable members of our community, the disabled, children and seniors, with the aim of implementing simple, cost-effective and ultimately scalable, outcomes and to positively support the Safety Committee in achieving, thoughtful and responsible safety recommendations to benefit the people in Medfield."

Motion: Selectman Murby made a motion to accept Nate Bazinet's request to become a member of the Public Safety Committee. Selectman Murby called for a roll call vote; Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

Mr. Marcucci offered that Nate share his resume with Frank Perry, Medfield Wildlife Management Committee as he may be looking for new members. Nate is interested in hunting and outdoor activities. Mr. Sullivan interjected that only bow hunting is allowed on public property.

Pending / Town Wide Master Planning Committee Charter

Selectmen need to change the date for the initial committee meeting date to February. There are several formatting changes that Selectman Murby has made and distributed copies electronically to the Board for their review; this is the third and final version. Mr. Marcucci said that he is fine with the charter substance. Selectmen agree to defer appointing committee members to the January 15, 2019 meeting.

Motion: Move to adopt the Town Wide Master Planning Charter as reflected in the third version of the draft and do formatting changes. Selectman Murby called for a roll call vote; Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

Town Administrator Update

Mr. Sullivan announced that there are vacancies on the Conservation Commission, Council on Aging and the Master Planning Committee. Interested residents please send resumes to Town Hall. Several neighborhoods in Medfield experienced power outages today, however, the cause remains unknown at this time. Electricity out for 15-20 minutes or much longer. The Town's new Facilities Director Amy Colleran is on board; Jack Wolfe submitted his resignation from the Warrant Committee as he is moving out of Town and Assistant Town Accountant Matthew Violette has accepted a position in Mansfield where he is a

resident. Matthew has agreed to fill in temporarily. Our beaver trapper Barry Mandell reported that the beavers are inactive due to the high water levels. December to April is the trapping season. Pot holes have appeared on the Rte 109 bridge over the Charles; some vehicles suffered damage. Town cannot do repair work as this is state owned

MSBA Feasibility Study Agreement

Superintendent Marsden reported to the Board that the Town will advance to the next phase of the feasibility study for the Dale Street School. Phase one involved the enrollment needs and we were looking at 600 students in grades 3, 4, 5 building, however the state projects 850 in the next ten years. MSBA uses a variety of data to arrive at that number. Selectmen Murby said that isn't what the state is looking towards in a report he heard. Young people are more interested in living in cities. Dr. Marsden remarked that towns like Medfield, Hopkinton, Acton are and will continue to be attractive to home buyers according to the state. He continued saying that on December 12 Kristine, Mike Quinlan, Michael Lafrancesa, Anna Mae O'Shea Burke and myself were invited to meet with the MSBA in Boston, where they approved the feasibility study and now Medfield is in the program. We received the letter from the agency confirming that the feasibility study will move forward and will take eight or nine months. Mike Quinlan remarked that usually Towns request higher enrollment numbers but the state would say no. This is unusual because the state told Medfield to use a higher number.

Motion: Move to approve and sign the Feasibility Study Agreement for the next phase for the Dale Street Elementary School. Selectman Murby called for a roll call vote: Mr. Marcucci yes; Mr. Peterson yes; Mr. Murby yes

Selectmen Report

Mr. Marcucci has no report

Mr. Murby remarked that the results for the senior housing study are completed and ready to present to the Selectmen although the Affordable Housing Trust is scheduled to have the presentation before the Selectmen. He continued saying that even with the downturn OPEB Trust has a 3.2 million dollar balance as of November; State Hospital Development Committee will meet January 30. Mr. Murby then commented on the Historical Society water bill; we should not force them to pay the bill. They are a volunteer group that is diligent and conscientious about preserving the heritage of the Town. They already paid \$12,000 for a new roof; the \$900.00 water bill seems unreasonable. Comment made that the \$900 covers several years of water used and is not just one recent water bill. If Selectmen pay Society's water bill will this apply to all groups, i.e. Dwight-Derby House. Mr. Murby advised that the Water and Sewerage Board attend a meeting for discussion as to what they will do about the water bill. Mr. Peterson had discussion with resident Richard Mastronardi at the First Parish Meeting House about a desk from the 1600's and a 1746 bible that he recently acquired seeing them on ebay. The desk is interesting as it has a slanted top and opens to reveal several cubby holes and it is suggested that the items be put on display perhaps here at the Town Hall. Comment made that Library Trustees be contacted for a place at the library would be more suitable. Resident Stephen Resch sends compliments to the Town for having Town information on the website. Mr. Peterson announced that nominations are due the end of January for the MFi Volunteer Awards. Reception will be held in March.

Meeting adjourned at 8:10 PM

INFORMATIONAL

Asset Name	SREC I's Available	SREC II's Available	SREC 1 \$408.72	SREC 2 \$307.54	Fee	check #
Medfield Public Safety Building - System	-	-	6	1,845.24	1,845.24	3737
Town of Medfield - Waste Water Treatment Plant - System	-	-	46	14,146.84	14,146.84	3737
					\$ 15,992.08	

Solect Energy Development, LLC
 89 Hayden Rowe St.
 Hopkinton, MA 01748
 508-598-3511

MutualOne BANK
 53-7181/2113

5/3/2019

PAY TO THE ORDER OF **Town of Medfield**

Fifteen Thousand Nine Hundred Ninety-Two and 08/100*** DOLLARS**

\$ **15,992.08

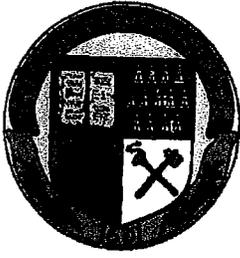
MEMO **Sold 52 Srec 2's @ \$ 307.54**

Void After 90 Days
 AUTHORIZED SIGNATURE

Security features. Details on back.

3737

⑈003737⑈ ⑆21371816⑆ 104776642⑈



TOWN OF MEDFIELD

Office of the

Board of Appeals on Zoning

TOWN HOUSE, 459 MAIN STREET
MEDFIELD, MASSACHUSETTS 02052-2009

(508) 906-3027
(508) 359- 6182 Fax

WEST ST

48-027

LUC: 930

NOTICE OF DECISION

TOWN OF MEDFIELD
459 MAIN ST
MEDFIELD, MA 02052

APPLICANT: Medfield Meadows, LLC
DECISION DATE: April 22, 2019
DATE OF FILING DECISION: May 10, 2019
DECISION NUMBER: 1362

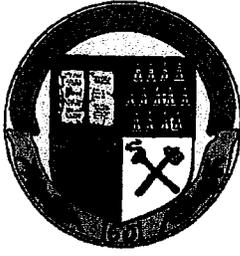
At a public hearing held on April 22, 2019 the Town of Medfield Zoning Board of Appeals, acting in the above referenced matter, approved with conditions the requested Comprehensive Permit, G.L. c. 40B, §§ 20-23.

The property is located at 41 Dale Street, Assessors Map 42, Lot 019; Residential Suburban (RS) with Primary Aquifer Protection Overlay District.

Appeals, if any, by any party other than the Applicant, shall be made pursuant to Massachusetts General Laws, Chapter 40A, s. 17, and shall be filed within twenty (20) days after the filing of this notice in the Office of the Town Clerk, Town Hall, Medfield, Massachusetts. Any appeal by the Applicant shall be filed with the Housing Appeals Committee pursuant to G. L. c. 40B, § 23, within twenty (20) days after the filing of this notice in the Office of the Town Clerk.

Copies of the decision may be obtained at the office of the Board of Appeals in person, via email, or from the Town's website: www.town.medfield.net > Boards and Committee > Zoning Board of Appeals under "ZBA Decisions."

Sarah Raposa
Town Planner
(508) 906-3027
sraposa@medfield.net



TOWN OF MEDFIELD

Office of the

Board of Appeals on Zoning

TOWN HOUSE, 459 MAIN STREET
MEDFIELD, MASSACHUSETTS 02052-2009

(508) 906-3027
(508) 359- 6182 Fax

NOTICE OF DECISION

WEST ST

48-027

LUC: 930

APPLICANT: Clifford A. Monac
DECISION DATE: May 3, 2019
DATE OF FILING DECISION: May 16, 2019
DECISION NUMBER: 1364

TOWN OF MEDFIELD
459 MAIN ST
MEDFIELD, MA 02052

At a public meeting held on May 3, 2019 the Town of Medfield Zoning Board of Appeals, acting in the above referenced matter, approved with conditions the Application for a special permit and variance(s) under MGL Chpt. 40A §9 and §10 and/or Medfield Zoning Bylaw Sections 300-2.1, 300-16.6.B(2), 300-14.10, 300-14.11, 300-Attachments 2.1 and 3.1 for the purpose of creating 4 new building lots with infiltration systems and which will share a common driveway off of North Meadows Road.

The property is located at 49 Dale Street; Assessors' Map 42 Lot 018; RS Zoning District with Primary Aquifer & Partial Well Protection Overlay.

An appeal of this decision of the permit granting authority may be made by any person aggrieved pursuant to MGL Chapter 40A Section 17, as amended, within 20 days after the date of filing the notice of decision in the Office of the Town Clerk.

Copies of the decision may be obtained at the office of the Board of Appeals in person or via email.

Sarah Raposa
Town Planner
(508) 906-3027
sraposa@medfield.net



TOWN OF MEDFIELD

BOARD OF APPEALS ON ZONING

459 Main Street
Medfield, MA 02052

EASTMOUNT RD

38-015

LUC: 930

TOWN OF MEDFIELD

459 MAIN ST

MEDFIELD, MA 02052

ABUTTERS NOTICE

The Zoning Board of Appeals will hold a public hearing starting at 7:00 p.m. on Wednesday, June 12, 2019, at the Medfield Town House, 459 Main Street, to hear the following petition:

- **John Macropoulos (applicant/owner)** seeks a variance under MGL Chpt. 40A §10 for the extension of pre-existing rear balcony into the rear setback, not to exceed 8'. The property is located at 35 Hillcrest Road; Assessors' Map 44 Lot 024; RS Zoning District.

The applications and plans may be viewed during regular business hours. All town boards and other interested parties wishing to be heard should appear at the time and place designated.

John J. McNicholas, Chairman
Board of Appeals on Zoning

MEDFIELD PRESS

May 24, 2019

May 31, 2019

Most applications and plans are available on the Town's website:

www.town.medfield.net > Boards and Committee > Zoning Board of Appeals

Questions? Comments? Contact Sarah Raposa, Town Planner: (508) 906-3027 or
sraposa@medfield.net

Note: *Applications may be heard out of order at the Board's discretion*



Town of Medfield

Planning Board & Zoning Board of Appeals

Public Hearing Protocols

Public Hearings: All hearings and meetings of the Board are open to the public except as may be determined by the Board in accordance with the provisions of the Massachusetts Open Meeting Law. No person shall be excluded from a meeting or public hearing unless he or she is considered by the Chair to be a "serious hindrance" to the meeting.

Hearing Procedure: The Chair shall open the hearing no earlier than the advertised time in the specified meeting place, and proceed in the following order:

1. A Board member will read the notice of hearing as published.
2. The Applicant or Representative shall present their case to the Board.
3. Questions and comments from the Board.
4. Questions and comments from public officials and representatives of other Town boards.
5. Questions and comments from abutters to the property.
6. Questions and comments from other interested parties.
7. Responses from the Applicant.
8. The public hearing will be continued or closed.
9. The Board will discuss the application and render a decision or set a date for rendering a decision.

Comments: Any person who favors, objects, or questions any Application shall have the right to speak, at the discretion of the Chair and under the following circumstances:

- The Chair will ask for the names, addresses, or any pertinent affiliations of all persons making public comment.
- All questions, comments, and remarks should be directed to the Chair, and not to the applicant, other speakers, staff, or others.
- Presenters and speakers are expected to be brief, to the point, and respectful. The Chair shall determine time limits for individual presentations if necessary, to ensure that all citizens and Board members have the opportunity to speak.
- Speakers should focus on asking new questions or providing new information, and avoid repeating previous remarks.

Site Visits: Formal site visits may be arranged at a public meeting and are open to the public for the purpose of assisting the Board members and other interested parties to become familiar with the property involved in the application. Board members and other interested parties may, through the Chair, ask questions about, and the applicant may point out, site details pertaining to the application, such as boundaries, contours, proposed buffers, driveways, etc. No other testimony will be taken, and no other discussion should occur. No minutes are taken.

Continuances: A motion to continue a hearing to another meeting may be requested by the Applicant or by a member of the Board. The continuance shall be made to a date and time certain.

Decision Making: Following close of a hearing, there will be no communication, written, verbal or otherwise with the Board as this material would not be subject to public review and comment, until such time as a decision has been rendered, unless it has been established in writing that the hearing will remain open for additional information for a specified length of time.

- **Findings:** For most types of Applications, the Board shall make Findings of Fact as necessary to support its decision to either Approve, Approve with Conditions or Deny an Application. Minimum findings should include site information, zoning compliance, compliance with applicable decision criteria and others pertinent facts deemed necessary to support a final decision.
- **Decision:** Based upon the Findings of Fact, a motion shall be made (and seconded) by a Member on the Application to Approve, Approve with Conditions or Deny an Application. Once filed with the Town Clerk, notice of the decision will be sent to abutters and the decision will be recorded at the Norfolk County Registry of Deeds at the expense of the applicant after a 20-day appeals period.

Appeals: The Board urges those who may feel aggrieved by the Board's decision to promptly consult an attorney because the time periods are short and strictly enforced.



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

MassDEP File Number:

WPA Form 5 – Order of Conditions*

MCC-003
49 Dale Street - 4 Lots

~~Massachusetts Wetlands Protection Act M.G.L. c. 131, §40~~

**Applies Only to the Medfield Wetlands Bylaw - Chapter 290*

A. General Information

Important:
When filling out forms on the computer, use only the tab key to move your cursor - do not use the return key.



1. From: Medfield
Conservation Commission

2. This issuance is for (check one): a. Order of Conditions b. Amended Order of Conditions

3. To: Applicant:

Cliff Monac
a. First Name b. Last Name

54 Country Way
c. Organization d. Mailing Address

Medfield MA 02021
e. City/Town f. State g. Zip Code

4. Property Owner (if different from applicant):

Clifford A. and Susan H. Monac
a. First Name b. Last Name

54 Country Way
c. Organization d. Mailing Address

Medfield MA 02021
e. City/Town f. State g. Zip Code

5. Project Location:

49 Dale Street Medfield
a. Street Address b. City/Town

42 018
c. Assessors Map/Plat Number d. Parcel/Lot Number

Latitude and Longitude, if known:
e. Latitude f. Longitude

6. Property recorded at the Registry of Deeds for (attach additional information if more than one parcel):

Norfolk 167816
a. County b. Certificate Number (if registered land)

c. Book d. Page

7. Dates: April 2, 2019 April 18, 2019 May 16, 2019
a. Date Notice of Intent Filed b. Date Public Hearing Closed c. Date of Issuance

8. Final Approved Plans and Other Documents (attach additional plan or document references as needed):

GROVE STREET SITE PLAN OF LAND IN MEDFIELD, MA
a. Plan Title

Legacy Engineering Daniel J. Merrikin, P.E. # 43309
b. Prepared By c. Signed and Stamped by

May 2, 2019 30-feet to 1-inch
d. Final Revision Date e. Scale

f. Additional Plan or Document Title g. Date



WPA Form 5 – Order of Conditions

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

C. General Conditions Under Massachusetts Wetlands Protection Act

(only applicable to approved projects)

1. Failure to comply with all conditions stated herein, and with all related statutes and other regulatory measures, shall be deemed cause to revoke or modify this Order.
2. The Order does not grant any property rights or any exclusive privileges; it does not authorize any injury to private property or invasion of private rights.
3. This Order does not relieve the permittee or any other person of the necessity of complying with all other applicable federal, state, or local statutes, ordinances, bylaws, or regulations.
4. The work authorized hereunder shall be completed within three years from the date of this Order unless either of the following apply:
 - a. the work is a maintenance dredging project as provided for in the Act; or
 - b. the time for completion has been extended to a specified date more than three years, but less than five years, from the date of issuance. If this Order is intended to be valid for more than three years, the extension date and the special circumstances warranting the extended time period are set forth as a special condition in this Order.
5. This Order may be extended by the issuing authority for one or more periods of up to three years each upon application to the issuing authority at least 30 days prior to the expiration date of the Order.
6. Any fill used in connection with this project shall be clean fill. Any fill shall contain no trash, refuse, rubbish, or debris, including but not limited to lumber, bricks, plaster, wire, lath, paper, cardboard, pipe, tires, ashes, refrigerators, motor vehicles, or parts of any of the foregoing.
7. This Order is not final until all administrative appeal periods from this Order have elapsed, or if such an appeal has been taken, until all proceedings before the Department have been completed.
8. No work shall be undertaken until the Order has become final and then has been recorded in the Registry of Deeds or the Land Court for the district in which the land is located, within the chain of title of the affected property. In the case of recorded land, the Final Order shall also be noted in the Registry's Grantor Index under the name of the owner of the land upon which the proposed work is to be done. In the case of the registered land, the Final Order shall also be noted on the Land Court Certificate of Title of the owner of the land upon which the proposed work is done. The recording information shall be submitted to this Conservation Commission on the form at the end of this Order, which form must be stamped by the Registry of Deeds, prior to the commencement of work.
9. A sign shall be displayed at the site not less than two square feet or more than three square feet in size bearing the words,

"Massachusetts Department of Environmental Protection" [or, "MassDEP"]

"File Number 214-0551"



C. General Conditions Under Massachusetts Wetlands Protection Act (cont.)

- b) No stormwater runoff may be discharged to the post-construction stormwater BMPs unless and until a Registered Professional Engineer provides a Certification that:
- i.* all construction period BMPs have been removed or will be removed by a date certain specified in the Certification. For any construction period BMPs intended to be converted to post construction operation for stormwater attenuation, recharge, and/or treatment, the conversion is allowed by the MassDEP Stormwater Handbook BMP specifications and that the BMP has been properly cleaned or prepared for post construction operation, including removal of all construction period sediment trapped in inlet and outlet control structures;
 - ii.* as-built final construction BMP plans are included, signed and stamped by a Registered Professional Engineer, certifying the site is fully stabilized;
 - iii.* any illicit discharges to the stormwater management system have been removed, as per the requirements of Stormwater Standard 10;
 - iv.* all post-construction stormwater BMPs are installed in accordance with the plans (including all planting plans) approved by the issuing authority, and have been inspected to ensure that they are not damaged and that they are in proper working condition;
 - v.* any vegetation associated with post-construction BMPs is suitably established to withstand erosion.
- c) The landowner is responsible for BMP maintenance until the issuing authority is notified that another party has legally assumed responsibility for BMP maintenance. Prior to requesting a Certificate of Compliance, or Partial Certificate of Compliance, the responsible party (defined in General Condition 18(e)) shall execute and submit to the issuing authority an Operation and Maintenance Compliance Statement ("O&M Statement") for the Stormwater BMPs identifying the party responsible for implementing the stormwater BMPs Operation and Maintenance Plan ("O&M Plan") and certifying the following: *i.*) the O&M Plan is complete and will be implemented upon receipt of the Certificate of Compliance, and *ii.*) the future responsible parties shall be notified in writing of their ongoing legal responsibility to operate and maintain the stormwater management BMPs and implement the Stormwater Pollution Prevention Plan.
- d) Post-construction pollution prevention and source control shall be implemented in accordance with the long-term pollution prevention plan section of the approved Stormwater Report and, if applicable, the Stormwater Pollution Prevention Plan required by the National Pollution Discharge Elimination System Multi-Sector General Permit.
- e) Unless and until another party accepts responsibility, the landowner, or owner of any drainage easement, assumes responsibility for maintaining each BMP. To overcome this presumption, the landowner of the property must submit to the issuing authority a legally binding agreement of record, and acceptable to the issuing authority, evidencing that another entity has accepted responsibility for maintaining the BMP, and that the proposed responsible party shall be treated as a permittee for purposes of implementing the requirements of Conditions 18(f) through 18(k) with respect to that BMP. Any failure of the proposed responsible party to implement the requirements of Conditions 18(f) through 18(k) with respect to that BMP shall be a violation of the Order of Conditions or Certificate of Compliance. In the case of stormwater BMPs that are serving more than one lot, the legally binding agreement shall also identify the lots that will be serviced by the stormwater BMPs. A plan and easement deed that grants the responsible party access to perform the required operation and maintenance must be submitted along with the legally binding agreement.
- f) The responsible party shall operate and maintain all stormwater BMPs in accordance with the design plans, the O&M Plan, and the requirements of the Massachusetts Stormwater Handbook.



WPA Form 5 – Order of Conditions

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

E. Issuance

This Order is valid for three years, unless otherwise specified as a special condition pursuant to General Conditions #4, from the date of issuance.

May 16, 2019

1. Date of Issuance

Please indicate the number of members who will sign this form:

This Order must be signed by a majority of the Conservation Commission.

2. Number of Signers

The Order must be mailed by certified mail (return receipt requested) or hand delivered to the applicant. A copy also must be mailed or hand delivered at the same time to the appropriate Department of Environmental Protection Regional Office, if not filing electronically, and the property owner, if different from applicant.

Signatures:

<u>Michael Perloff</u>	<u>Richard E. Hickey</u>
<u>Pat Kennedy</u>	
<u>Deborah</u>	
<u>George H. Daniels</u>	

Notary Acknowledgement

Commonwealth of Massachusetts County of

Norfolk

On this 16th of _____ of _____

May 2019
Month Year

Before me, the undersigned Notary Public, personally appeared

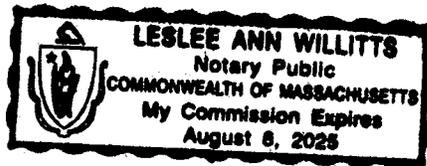
Michael Perloff
Name of Document Signer

proved to me through satisfactory evidence of identification, which was/were

Michael Perloff - known to me
Description of evidence of identification

to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

As member of Medfield Conservation Commission
City/Town



Leslee Ann Willitts
Signature of Notary Public

Leslee Ann Willitts
Printed Name of Notary Public

August 8, 2025
My Commission Expires (Date)

Place notary seal and/or any stamp above

This Order is issued to the applicant as follows:

by hand delivery on May 16, 2019
Date

by certified mail, return receipt requested, on _____
Date



F. Appeals

The applicant, the owner, any person aggrieved by this Order, any owner of land abutting the land subject to this Order, or any ten residents of the city or town in which such land is located, are hereby notified of their right to request the appropriate MassDEP Regional Office to issue a Superseding Order of Conditions. The request must be made by certified mail or hand delivery to the Department, with the appropriate filing fee and a completed Request of Departmental Action Fee Transmittal Form, as provided in 310 CMR 10.03(7) within ten business days from the date of issuance of this Order. A copy of the request shall at the same time be sent by certified mail or hand delivery to the Conservation Commission and to the applicant, if he/she is not the appellant. Any appellants seeking to appeal the Department's Superseding Order associated with this appeal will be required to demonstrate prior participation in the review of this project. Previous participation in the permit proceeding means the submission of written information to the Conservation Commission prior to the close of the public hearing, requesting a Superseding Order or Determination, or providing written information to the Department prior to issuance of a Superseding Order or Determination.

The request shall state clearly and concisely the objections to the Order which is being appealed and how the Order does not contribute to the protection of the interests identified in the Massachusetts Wetlands Protection Act (M.G.L. c. 131, § 40), and is inconsistent with the wetlands regulations (310 CMR 10.00). To the extent that the Order is based on a municipal ordinance or bylaw, and not on the Massachusetts Wetlands Protection Act or regulations, the Department has no appellate jurisdiction.

Section G, Recording Information is available on the following page.



Medfield Conservation Commission

Town Hall · 459 Main Street · Medfield, Massachusetts 02052-2009
(508) 906-3028 · Fax (508) 359-6182 · lwillitts@medfield.net

ORDER OF CONDITIONS with Findings of Fact

Medfield Wetlands Bylaw File No. **MCC-003**

Applicant: Cliff Monac
Owner: Same
Location of Land: **49 Dale Street, Medfield, MA 02052**
Assessor Map 42, Parcel 018

The following conditions supplement those on the attached Form 5 and apply to the Medfield Wetlands Bylaw, Chapter 290 and its associated Rules and Regulations:

GENERAL CONDITIONS OF THE COMMISSION

19. This Order of Conditions (Order) applies to the applicant, the owner of the lot described in the Notice of Intent (Land), and the successors and assigns of each. Accordingly, applicant means the applicant, the owner, and the agents, successors, and assigns of each.
20. The work authorized hereunder shall be completed within one year from the date of issue. This Order may be extended by the issuing authority for one or more periods of one year intervals upon written request at least 30 days prior to the expiration date of the Order. [Bylaw]
21. Before altering any part of the Land, the applicant shall provide the Commission, in writing, with the name, work and home address, and work and home telephone number of each person responsible for supervising the project and complying with this Order; notify the Commission in writing of the date work will begin at least seven (7) days before it will begin; if the Commission so requests, meet on the site with the Commission, the project supervisor identified above, and other persons the Commission specifies to review the project and this Order, including siltation controls; and explain the requirements of this Order to the developer or contractor responsible for carrying out the project so that he understands them.
22. This Order shall be included by reference in all contracts, plans and specifications with contractors and subcontractors dealing with the activity proposed in this Order and that are

31. All construction materials, earth stockpiles, landscaping materials, slurry pits, waste products, refuse, debris, stumps, slash, or excavate may only be stockpiled or collected in areas as shown and labeled on the approved plan(s), or if no such areas are shown must be placed or stored outside all resource areas and associated buffer zones under cover and surrounded by a double-staked row of straw bales to prevent contact with rain water.

32. No material of any kind may be buried, placed or dispersed in areas within the jurisdiction of the Commission by activities that are the subject of this Order, except as are expressly permitted by this Order or the plans approved herein.

33. There shall be no pumping of water from wetland resource areas.

34. This Order authorizes only the activity described on the approved plan(s) and approved documents referenced in this Order. Any other or additional activity in areas within the jurisdiction of the Commission will require separate review and approval by the Commission or its agent.

35. If any unforeseen problem occurs during the work activity which affects or may affect any of the interests of the Massachusetts Wetlands Protection Act, ch. 131, sec. 40, or the Medfield Wetlands By-Law, Chapter 290, including but not limited to plans to conduct substantial blasting of bedrock or large rock formations or discovery of unanticipated soil conditions, the applicant shall notify the Commission immediately in writing (or if the Commission discovers the problem, the Commission shall notify the applicant), and the Commission may require an immediate meeting between the Commission, applicant, engineer, and contractor to determine whether any measures should be taken to protect the interests of the Act and, if so, the precise measures. The applicant shall then correct the problem or prevent a possible problem by using the measures that the Commission requires.

36. All biodegradable erosion control barriers (ECB) shall be installed according to the manufacturer's specifications. Any ECB installed as a tube (sock, log, etc.) shall include the installation of an orange construction fence or other highly visible devise, on the upland side of the tube.

Any silt fence used on a project site shall be entrenched 6 inches into the ground.

Any bales used as an ECB shall be straw bales. The applicant shall provide the Commission with verification that bales are composed of straw. All straw bales shall be double-staked, with one stake angled through the top of a bale into the bottom of the bale next to it to ensure that the bales remain tight against each other. Straw bales shall be entrenched into the ground at least three (3) inches. Where the straw bales are required to be backed by silt fencing, the silt fencing shall be placed immediately on the edge of the bales closer to the resource areas and shall be

aware of resource areas and buffer zones in the vicinity of the property and this Order of Conditions and has received a copy of it.

44. This Order in no way implies, certifies, or guarantees that the property or adjacent or downstream areas will not be subject to flooding, storm damage, or any other form of damage from run-off, ground water, or other water. By accepting this Order, the applicant and owner agree on behalf of themselves and their successors and assigns to indemnify and hold harmless the Town of Medfield, its agents, employees, and residents, and the Commission and the employees, members, and agents for any damage caused by alterations undertaken on the Land pursuant to this Order; that the Town of Medfield, its agents, employees, and residents, and the agents, employees, or members of the Commission shall not be responsible for maintaining any drainage system or detention or retention basins proposed in the Notice of Intent or required by this Order; and that the Town, its agents, employees, and residents, and the agents, employees and the Commission shall not be liable for any damage if such systems or basins fail.

45. Every request for waiver or modification of a condition must be made in writing to the Commission, which may require a hearing on the request. No waiver or modification of any condition or any part of one shall be implied from the Commission's failure to discover or to take any action with respect to the applicant's non-compliance with any condition or with any part of one. The Commission's waiver of the applicant's compliance with any part of any condition shall affect only that part of the condition, and in all other respects the condition shall stand as though the waiver had not been made. Similarly, the Commission's waiver of the applicant's compliance with any entire condition shall affect only that condition, and in all other respects this Order shall stand as though the waiver had not been granted.

46. If a court or administrative agency declares any of these conditions or any part of one invalid for any reason, the invalidity shall affect only that condition or part of one declared invalid, and in all other respects the provision shall stand as though the invalid part of the condition had not been made, and no other portion of the condition, no other conditions, nor this Order as a whole shall be affected.

the Charles River watershed and the Town wellfields--by keeping silt and nutrients out of them; and preserving the flood storage capacity of the Charles River, its tributaries, and the wetlands and floodplains associated with them.

The Commission also finds that an undisturbed forest buffer of at least fifty (50) feet between the edge of the area to be disturbed and the resource area (except riverfront area) is necessary to protect the resource areas. Undisturbed buffer zones reduce harm to wetlands / resource areas caused by adjacent development and other activities and provide essential habitat for wetlands species. The effectiveness of buffers increases with width, and buffers less than fifty (50) feet wide are generally ineffective in protecting wetlands. See "The Role and Function of Forest Buffers in the Chesapeake Bay Basin for Nonpoint Source Management," by Forestry Work Group of the Nonpoint Source Subcommittee, Chesapeake Bay Program, EPA Contract No. 68-WO-0043 (Feb. 1993); and the publications cited in the bibliography entitled "General References on Buffers," compiled by Robert Buchsbaum, Massachusetts Audubon Society: North Shore, including without limitation, "Vegetated Buffers in the Coastal Zone: A Summary and Bibliography," by A. Desbonnet et al., Coastal Resources Center Tech. Rep. No. 2064 (Univ. of R.I. Graduate School of Oceanography, Narragansett, R.I., 1994) (concluding that even buffer zones 20 and 30 meters wide remove as little as 70 percent of sediments and pollutants), and "Wetland Buffers: Use and Effectiveness," by A.J. Castelle et al., Washington State Univ. Dep't of Ecology, Pub. No. 92-10 (Olympia, Wash., Feb. 1992).

The Commission finds that the resource area: Isolated Vegetated Wetlands, 50-foot No-Disturb Resource Area (Medfield Wetlands Bylaw, Chapter 290) and the undisturbed 100-foot buffer zone are significant for protecting ground water, preventing pollution, preventing damage from storms, storing flood waters, protecting fisheries and providing wildlife habitat. See the Medfield Wetland Bylaw, Chapter 290.

Based on these Findings of Fact, the Commission imposes the following Special Conditions, which supersede any general conditions that conflict with them or that impose lesser requirements:

II. SPECIAL CONDITIONS:

47. A sign shall be displayed at the site not less than two square feet or more than three square feet in size, and that it shall read, "**Medfield Conservation Commission (or MCC) File No. MCC-003.**" That sign shall be located and the lettering made clear enough so that the sign can be read from the street in front of the proposed project. The sign shall not be attached to a live tree. The sign shall remain in place and visible until a Certificate of Compliance is issued for the activity.

on file with:

Stamped by Daniel J. Merrikin, P.E. Civil # 43309
MCC

56. For projects involving the construction of a **house**, an addition to a house or an inground swimming pool, once the foundation/pool location has been designated on site but **before excavation**, the applicant shall have the location verified by the Commission; and upon completion of the foundation/pool submit to the Commission an **as-built interim plan**, at the same scale as the proposed plan of record and stamped and signed by a registered professional engineer, surveyor, or landscape architect, showing, in a solid line, the location and dimensions of the foundation as built; in a broken line, the location and dimensions of the foundation as shown on the plan approved by the Commission and specified above in Special Condition # 55; the limits of all resource areas; the edge of the 100-foot buffer zone bordering each resource area; the limits of any floodplain; the distance in feet between the foundation and the nearest part of a resource area; the location and type of sediment controls; the limits of disturbed area; and contours in two-foot intervals.
57. The applicant shall submit with the foundation/pool as-built **interim** plan and a letter stamped and signed by a registered professional engineer, surveyor, or landscape architect stating whether the foundation as constructed differs from the foundation as shown on the plan approved by the Commission and specified above in Condition #55 and, if so, how it differs, whether in location, dimension, distance to the nearest resource area, or otherwise, from the Notice of Intent, all plans, and all other documents, records, correspondence, and representations of the applicant as presented to and approved by the Commission. The letter shall also explain the reason for each change from the approved plan.
58. The applicant shall take best management practices to insure that the foundation for the proposed dwelling is water-proofed. The applicant shall provide the Commission with appropriate documentation showing that this condition is met.
59. The applicant shall not proceed with framing the foundation or performing finishing pool appurtenances until he has received the written authorization of the Commission. In its discretion, the Commission may choose to review the foundation plan and letter at a meeting and may require the applicant to attend the meeting.
60. The applicant shall monitor daily, maintain properly, and reinforce or replace as necessary all erosion controls, including without limitation all straw bales, silt fences, and riprap, so that they serve their intended purpose until all adjacent disturbed areas have been stabilized and until the Commission determines that they can or must be removed. The applicant shall notify the Commission promptly and in writing of any deficiencies in erosion controls and of any actions that it has taken or proposes to take to correct the problem, and shall implement all additional erosion and sedimentation controls that it, the Commission, or the DEP finds necessary. The applicant shall remove immediately and by hand any silt or other materials that have entered any

71. Grading shall be accomplished so that runoff shall not be directed to the property of others, except as indicated on the approved plan.

72. No yard waste, including without limitation grass clippings, branches, leaves, bark mulch, and stones, shall be disposed of or placed in the resource area shown on the Plan and described in the Notice of Intent. This condition shall be referenced in any Certificate of Compliance issued for **Lots 19A, 20A, 21A, and 22A at 49 Dale Street, Medfield.**

73. To prevent contamination of the aquifer supplying water to the Town, no herbicides, pesticides (except on the person), or any other harmful chemicals shall be used on that part of the lawn that is within the buffer zone, and any fertilizers used on that part of the lawn shall be of the slow-release organic granular type, low-nitrogen variety. This condition shall be referenced in any Certificate of Compliance issued for **Lots 19A, 20A, 21A, and 22A Dale Street, Medfield**

74. The "Findings of Facts" are incorporated as special condition #74 and given equal status as such.

75. The applicant shall reference the 18-inch stone wall in deeds of each lot as to mark the limit of clearing, planting of lawn, or landscaping as shown on the plan of record. The 18-inch stone wall shall remain in place in perpetuity, forever, to denote the location of the restricted area. The location of the 18-inch stone wall shall be shown on the as-built plan as required by Condition 77 (f). This Condition shall be noted on any Certificates of Compliance issued for this Order.

76. The 18-inch stone wall shall be installed along the "Deed Restriction Line" and Limit of Work line as shown on the Plan of Record" (Order #55). This condition shall be referenced in any Certificate of Compliance issued for **Lots 19A, 20A, 21A, and 22A Dale Street, Medfield** as shown on the Plan of Record (#55)

77. Within thirty (30) days upon completion of construction and final soil stabilization, the applicant shall submit the following to the Conservation Commission to request a Certificate of Compliance (COC):

- (1) A Completed Request for a Certificate of Compliance form (WPA Form 8A) or a written request to the Commission for a Certificate of Compliance.
- (2) A letter, signed under the penalties of perjury, from a Registered Professional Engineer certifying compliance of the property with this Order of Conditions, and detailing any deviations that exist, and their potential effect on the project. A statement that the work is in "substantial compliance" with no detailing of the deviations shall not be accepted.

81. Only slow-release organic granular type, low-nitrogen fertilizers shall be used within the wetland buffer zone. This condition shall survive the expiration of this Order, and shall be included as a continuing condition in perpetuity on the Certificate of Compliance.

82. Dumping Prohibited: There shall be no dumping of leaves, grass clippings, brush, or other debris into the wetland resource area. This condition shall survive the expiration of this Order, and shall be included as a continuing condition in perpetuity on the Certificate of Compliance.

83. Additional Alteration Prohibited: There shall be no additional alterations of areas under Conservation Commission jurisdiction without the required review and permit(s). This condition shall survive the expiration of this Order, and shall be included as a continuing condition in perpetuity on the Certificate of Compliance.

84. Prior to the issuance of a Certificate of Compliance and/or upon the sale of the property to subsequent owners, the new owner shall provide a letter to the Conservation Commission acknowledging that he/she understands the wetland restrictions bound to this property. A copy of this letter shall accompany the written request for a Certificate of Compliance. This condition shall be an ongoing condition and **shall be recorded in the deed and on subsequent deeds.**

85. The following conditions: 72, 73, 76, 79, 80, 81, 82, 83, 84 and 85 shall run with the Land and be binding in perpetuity on all successors in title and assigns of the applicant. This Condition shall be noted on any Certificates of Compliance issued for this Order.