

## FRANKLIN TOWN COUNCIL

### Agenda & Meeting Packet

May 4, 2022

Meeting will be held at the **Municipal Building**  
2nd floor, Council Chambers  
355 East Central Street  
**7:00 PM**

**A NOTE TO RESIDENTS:** All citizens are welcome to attend public board and committee meetings in person. Meetings are [live-streamed by Franklin TV](#) and shown on Comcast Channel 11 and Verizon Channel 29. In an effort to maximize citizen engagement opportunities, citizens will be able to continue to participate remotely via phone OR Zoom.

Link to access meeting via Zoom for May 4, 2022 Town Council Meeting:

- Zoom Link [HERE](#) -- Then click "Open Zoom".
- Or copy and paste this URL into your browser: <https://us02web.zoom.us/j/83292437744>
- Call-In Phone Number: Call 1-929-205-6099 and enter **Meeting ID # 832 9243 7744** --Then press #

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#### 1. ANNOUNCEMENTS FROM THE CHAIR

- This meeting is being recorded by Franklin TV and shown on Comcast channel 11 and Verizon Channel 29. This meeting may be recorded by others.*
- Chair to identify members participating remotely.*

#### 2. CITIZEN COMMENTS

- Citizens are welcome to express their views for up to three minutes on a matter that is not on the agenda. The Council will not engage in a dialogue or comment on a matter raised during Citizen Comments. The Town Council will give remarks appropriate consideration and may ask the Town Administrator to review the matter.*

#### 3. APPROVAL OF MINUTES

- [March 16, 2022](#)
- [April 6, 2022](#)

#### 4. PROCLAMATIONS / RECOGNITIONS

- Proclamation - Harriet DiMartino

#### 5. APPOINTMENTS - None Scheduled.

#### 6. HEARINGS - 7:00 pm

- [Alcoholic Beverages Licensees, Failure to Pass Compliance Check - Continued from 4/13/2022](#)
  - [TM1 Solutions, Inc. d/b/a 7-Eleven 37380 - 664 Union Street](#)
  - [Dharma Bhakti Corporation d/b/a Liquor World - 365 West Central Street](#)
- [Street Acceptances:](#)
  - Joseph Circle
  - Susan's Way, and a portion of Lawrence Drive

**7. LICENSE TRANSACTIONS - None Scheduled.**

**8. PRESENTATIONS / DISCUSSION**

- a. Discussion: Congressman Jake Auchincloss, 4th Congressional District
- b. [Presentation: FY21 Annual Financial Audit - Melanson and Heath](#)

**9. LEGISLATION FOR ACTION**

- a. [Resolution 22-27: Order of Acceptance of Joseph Circle as a Public Way and Related Utility and Drainage Easements](#) (*Motion to Approve Resolution 22-27 - Two-thirds Majority Vote*)
- b. [Resolution 22-28: Order of Acceptance of Susan's Way and a portion of Lawrence Drive as Public Ways and Related Utility and Drainage Easements](#) (*Motion to Approve Resolution 22-28 - Two-thirds Majority Vote*)
- c. [Bylaw Amendment 22-879: Chapter 170. Vehicles and Traffic, Appendix A. Fines, Parking Violations - First Reading](#) (*Motion to Move Bylaw Amendment 22-879 to Second Reading - Majority Vote*)
- d. [Bylaw Amendment 22-880: Chapter 170. Vehicles and Traffic, Article IV. Stopping, Standing and Parking, §170-15 Parking Prohibitions and Limitations, D. Parking Prohibited, Downtown Parking Map - First Reading](#) (*Motion to Move Bylaw Amendment 22-880 to a Second Reading - Majority Vote*)
- e. [Resolution 22-29: Gift Acceptance - Fire Dept. \(\\$275\), Veterans' Services Dept. \(\\$100\)](#) (*Motion to Approve Resolution 22-29 - Majority Vote*)

**10. TOWN ADMINISTRATOR'S REPORT**

- a. Davis-Thayer Update

**11. SUBCOMMITTEE & AD HOC COMMITTEE REPORTS**

- a. Capital Budget Subcommittee
- b. Budget Subcommittee
- c. Economic Development Subcommittee

**12. FUTURE AGENDA ITEMS**

**13. COUNCIL COMMENTS**

**14. EXECUTIVE SESSION**

**15. ADJOURN**

*Note:*

*Two-Thirds Vote: requires 6 votes*

*Majority Vote: requires majority of members present and voting*

**FRANKLIN TOWN COUNCIL  
MINUTES OF MEETING  
March 16, 2022**

A meeting of the Town Council was held on Wednesday, March 16, 2022, at the Municipal Building, 2nd Floor, Council Chambers, 355 East Central Street, Franklin, MA. Councilors present: Brian Chandler, Theodore Cormier-Leger, Cobi Frongillo, Melanie Hamblen, Glenn Jones, Thomas Mercer, Deborah Pellegrini, Patrick Sheridan. Councilors absent: Robert Dellorco. Administrative personnel in attendance: Jamie Hellen, Town Administrator; Mark Cerel, Town Attorney; Alecia Alleyne, Assistant to the Town Administrator.

**CALL TO ORDER:** ► Chair Mercer called the meeting to order at 7:00 PM. Chair Mercer called for a moment of silence in honor to remember the 67 Franklin residents who lost their lives due to Covid-19. All recited the Pledge of Allegiance.

**ANNOUNCEMENTS:** ► Chair Mercer reviewed the following as posted on the agenda. A Note to Residents: All citizens are welcome to attend public board and committee meetings in person. Additionally, in an effort to maximize citizen engagement opportunities, citizens will be able to continue to participate remotely via phone or Zoom. The meetings will also be live-streamed by Franklin TV and shown on Comcast Channel 11 and Verizon Channel 29. He announced that Councilor Dellorco will not be attending tonight's meeting. This meeting is being recorded by Franklin TV and may also be recorded by others.

**CITIZEN COMMENTS:** None.

**APPROVAL OF MINUTES:** ► *February 2, 2022 and March 2, 2022.* ► **MOTION** to Approve the February 2, 2022 meeting minutes by **Jones**. **SECOND** by **Hamblen**. **No discussion.** ► **VOTE: Yes-8, No-0, Absent-1.** ► **MOTION** to Approve the March 2, 2022 meeting minutes by **Chandler**. **SECOND** by **Hamblen**. **No discussion.** ► **VOTE: Yes-8, No-0, Absent-1.**

**PROCLAMATIONS/RECOGNITIONS:** ► ***Recognition/Promotion: Police Department - Sergeant Connor Crosman.*** ► Police Chief Thomas Lynch recognized Sergeant Connor Crosman for his promotion to sergeant. He reviewed Sgt. Crosman's education, background, and career. ► Sgt. Crosman's wife and son pinned the badge. ► Town Clerk Nancy Danello performed the swearing in.

► ***Recognition/Promotion: Police Department - Detective Laura Canavan.*** ► Police Chief Thomas Lynch recognized Detective Laura Canavan for her promotion to detective. He reviewed Detective Canavan's education, background, and career. ► Detective Canavan's husband pinned the badge. ► Town Clerk Nancy Danello performed the swearing in.

**APPOINTMENTS:** ► ***New Hire: Police Department - Derek Mackey.*** ► Police Chief Thomas Lynch recognized Officer Derek Mackey as a new hire in the Police Department. He reviewed Officer Mackey's education, background, and career. ► Officer Mackey's fiancée and daughter pinned the badge. ► Town Clerk Nancy Danello performed the swearing in.

*Chair Mercer called a three-minute recess.*

**HEARINGS:** None.

**LICENSE TRANSACTIONS:** None.

**PRESENTATIONS/DISCUSSIONS: ► *Stormwater Utility - Brutus Cantoreggi, Department of Public Works.***

► Mr. Hellen stated that he recognizes tonight's presentation is short; it provides the critical information resident's need to know. He stated that Town mailers and previous presentations have been done on this topic. He stated that the Town of Franklin sued the EPA over this. ► Mr. Brutus Cantoreggi, DPW Director, Mr. Derek Adams, Stormwater & Environmental Affairs Superintendent, and Ms. Kate Sjoberg, GIS Coordinator, addressed the Town Council. ► Mr. Cantoreggi narrated his slideshow presentation which is provided online. He provided background on stormwater. He reviewed that the Stormwater Division website is the most comprehensive place to find stormwater information. He noted that there have been previous Town Council presentations on stormwater as well as public outreach presentations, utility flyer, impervious area story map, rain barrel program, flyers and brochures, stormwater management plan, and general stormwater information. ► Mr. Adams reviewed the cost of the utility fee which is \$18.66 per billing unit (BU). The current standard for a stormwater utility fee is based on impervious area (IA). A billing unit in Franklin is 1,000 sq. ft. of IA. He reviewed equality; all properties with IA will be part of utility billing. He reviewed equity; those with more IA will incur a higher rate. He reviewed that the average single-family home in Franklin is three (3) BU which equals \$56 per year. ► Mr. Brutus Cantoreggi noted that this is not a tax; it is a fee. Therefore, Dean College will also be required to pay the fee. ► Mr. Adams reviewed the credit and abatement system. Credits will be offered to all property owners for a maximum reduction of 50 percent off their stormwater utility fee. Residential credits include rain barrels, porous pavement/pavers, gravel driveways, rain gardens, dry wells, French drains, and other subsurface recharge systems. Commercial and large residential credits include rain gardens, bioretention area, detention/retention basins, sediment forebays, deep sump or leaching catch basins, tree wells, and subsurface structures. Credits must be reapplied for to maintain a lower stormwater utility fee. Residential credits must be renewed on a yearly basis and commercial and large residential credits every five years. Abatements may be applied for if property owners feel their IA is reported incorrectly. Owners with gravel driveways, pervious, or porous pavers/pavement may apply for an abatement. He reviewed the community assistance program. All stormwater utility fees will be waived for those property owners who qualify for the Community Assistance Program (CAP). Household gross income level must be at or below 200 percent of the Federal Poverty Guidelines. A Community Financial Assistance eligibility application must be completed. All information collected is strictly confidential and will only be used to determine eligibility for the CAP. He reviewed what this money gets the Town which includes enhancement of existing services including catch basin cleaning, street sweeping, pipe inspections and repairs, drainage swale maintenance, etc., identification and elimination of illicit pollution sources, inspection, construction, and maintenance of stormwater treatment structures (BMPs), detention basins, stormceptors, tree wells, rain gardens, etc., leaf litter collection, compliance with the MS4 permit, phosphorus Control Plan (PCP) projects, and increased drinking water protection. He reviewed that ARPA funds will help offset these stormwater/drainage costs for the next several years which will save residents money. He reviewed why this cannot be ignored. He reviewed the Quincy case study. He discussed that in March 2019, the U.S. Attorney's Office filed a civil complaint against the City of Quincy. Sewage was leaking into the storm drain system and polluting Quincy Bay. The city agreed to consent decree with expected cost in excess of \$100 million. There are civil penalties equal to \$115,000. Failing infrastructure must be repaired, and work must be completed by December 2034. He discussed how this fee will improve residential quality of life including yard waste pick-up, drainage improvements, flood mitigation, drinking water protection, asset protection, healthy waterways, roadway safety, and improved infrastructure. ► Town Council members asked questions, made comments, and thanked the presenters for their presentation. ► In response, Mr. Cantoreggi reviewed the abatement process. He stated that residents can call the DPW with questions regarding their IA units. ► Mr. Hellen stated that it will take about 10 to 12 months to put the procedure into place. ► Mr. Cantoreggi stated that they have not published the handbook yet. ► Mr. Hellen explained that if a resident qualifies for home heating assistance, they would qualify for a waiver. He reviewed the community assistance programs. He reviewed the Federal ARPA money applied to stormwater; money will be collected from residents in FY24. ► Councilor Jones stated concern that owners of properties that put no water into the storm system will only get a 50 percent abatement; as such the large corporations will only put the cost of these fees back onto residents/consumers with increased prices. He asked if there is a



way to allow properties to be grandfathered in. ► Mr. Cantoreggi discussed that the stormwater utility is a funding tool used by communities all across the country. It is a way to collect the money for the unfunded mandate. He stated that the Town does not have to do this; the cost can be paid out of the tax base. He reviewed that the abatement is only 50 percent for properties that put no water into the storm system. He stated that the proposed is an equitable way to do this. ► Councilor Jones stated that if this program is implemented, he would like to approach it on an annual basis to review the system to make sure it is being done in an equitable way. He would like to also get residents' input about their thoughts and feedback on the system. He stated that some parts of this could still use some tweaking. He reiterated his concern for the 50 percent only abatement. ► Mr. Cantoreggi responded to questions about non-profits such as religious organizations. He stated that this is a hardship for everyone. He stated that non-profits are subject to the fee. This is considered a utility fee, not a tax. ► Mr. Hellen noted that there would be approximately a 14-month turnaround, approximately FY24 before any fees would be collected. He discussed the credit schedule and the reasoning for the 50 percent; he stated that this is an evolving program. He stated that he has no doubt there will be annual presentations and reviews. ► Mr. Cantoreggi stated that the main focus of this permit is phosphorus loading regarding how much phosphorous ends up in the Charles River. ► Chair Mercer clarified that ARPA money is temporary which is why they are looking at FY24 for the implementation of this fee. One of the items that can be used to apply for a credit is as simple as a rain barrel. These are available through the DPW. ► Ms. Sjoberg reviewed that rain barrel information is available on the website. ► Chair Mercer stated that all Town fees are reviewed on a regular basis. As well, a complete budget process is gone through every year. He stated that no one wants to pay any more fees. Unfortunately, this is an unfunded mandate which must be paid for; the money has to come from somewhere. ► Ms. Sjoberg stated that she did not know who has the most impervious in the Town. ► Mr. Hellen stated that he would not want to speculate on who owns the most impervious in the Town. ► Chair Mercer stated that the question is who pays for the Town's impervious as municipalities are included in the fee structure. ► Mr. Hellen stated that every entity such as schools would build into their budget exactly what the fee would be. This is the same way that Dean College and every homeowner would build it into their budget. ► Mr. Cantoreggi discussed that some communities pay this through their taxes. ► Mr. Steve Sherlock, 10 Lawrence Drive, and Franklin Matters reporter, stated that he was interested in the credit table and would appreciate receiving it. He stated that they have been reporting on this since 2008. He stated that there is already a \$1.1 million deficit for this in the budget today. He stated that this is an equitable fee. He does not want to pay more than he has to; however, he will pay what he needs to. ► Ms. Karen Landers, 117 Union Street, asked what is ARPA. ► Mr. Hellen explained that ARPA is the American Rescue Plan Act. The Town is receiving some federal stimulus money; there are specific requirements regarding how the money can be spent, one of which is on stormwater. ► Ms. Jane Callaway-Tripp, 607 Maple Street, stated that everything to do with stormwater is now paid from taxes, the General Fund. She asked that once the stormwater fee is established, where will the money go that is currently used out of the General Fund. She asked is this going to be a fee that is annually increased, like the water and sewer fees. She understands that some people in the 200 percent poverty level will qualify for abatements, but what about the people who are just over the 200 percent guideline that would not qualify. With gas, food, and other supplies being so high, taxes and fees being raised, and utility bills being increased, this fee will be a burden on the people. She stated that taxpayers will be paying this fee in three different ways: the fee having to be paid for a resident's property, businesses will pass their fees onto the consumers and everything will increase in price, and residents also paying out of their tax dollars for municipal buildings and Town properties. She asked what happens to families in the middle ground who do not qualify for the waiver and are really just getting by right now. ► Mr. Hellen stated that savings out of the General Fund, you can't hold him to this number as he is projecting out two fiscal years, will be approximately \$1 million. He stated that he thinks Ms. Callaway-Tripp gives a great suggestion on priorities that are important to everyone in the Town. He stated that regarding raising the fees, our utility fees have a long history of being what they are to pay for the service. He stated that he has no doubt in 10 years the fee will be higher. ► Mr. Cantoreggi stated that fees usually go up. They will use the most cost-effective way. He stated that this plan will be scrutinized to do the best they can. ► Ms. Christine Anderson, 5 Peters Lane, stated that she knows that this is an unfunded mandate. She stated that she knows the taxpayers are feeling all of these fees. She

stated that here we are assessing a fee to cover the additional cost. For some taxpayers, that will mean some people will not be able to do it. She asked the Town Council to be really mindful of what is being charged to the taxpayers. ► Mr. Cantoreggi responded to the question of how is this being judged, what is the end goal. He stated that there is no end. He explained that the MS4 is a 20-year permit; there is really no end to it. They are supposed to be reducing the phosphorus load in the Charles River and get below the current benchmark.

#### **LEGISLATION FOR ACTION:**

**Note:** Two-Thirds Vote requires six votes; Majority Vote requires majority of members present and voting.

- a. ***Bylaw Amendment 22-876: Chapter 153 Stormwater Management - Corrective Legislation, First Reading (Motion to Move Bylaw Amendment 22-876 to Second Reading - Majority Vote).*** ► **MOTION** to Waive the reading by **Hamblen. SECOND** by **Frongillo. No discussion.** ► **VOTE: Yes-8, No-0, Absent-1.** ► **MOTION** to Move Bylaw Amendment 22-876: Chapter 153 Stormwater Management - Corrective Legislation, to a Second Reading by **Hamblen. SECOND** by **Frongillo. Discussion:** ► Mr. Hellen stated that this is a technical amendment to the current stormwater utility bylaw. The main change is adding in the ability to have an abatement process, credit system, and a waiver of the fee for financial hardship. As a result of some of these changes, the utility bylaw is now renumbered and reorganized. ► Mr. Cerel stated that the fee references back to this bylaw, so it has to be correct. ► **VOTE: Yes-8, No-0, Absent-1.**
- b. ***Bylaw Amendment 22-877: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Stormwater Utility Fee - First Reading (Motion to Move Bylaw Amendment 22-877 to Second Reading - Majority Vote).*** ► Councilor Jones read the bylaw amendment. ► **MOTION** to Move Bylaw Amendment 22-877: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Stormwater Utility Fee to a Second Reading by **Hamblen. SECOND** by **Cormier-Leger. Discussion:** ► Mr. Hellen stated this is self-explanatory. ► **VOTE: Yes-8, No-0, Absent-1.**
- c. ***Bylaw Amendment 22-878: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Passport Photo Fee - First Reading (Motion to Move Bylaw Amendment 22-878 to Second Reading - Majority Vote).*** ► Councilor Jones read the bylaw amendment. ► **MOTION** to Move Bylaw Amendment 22-878: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Passport Photo Fee to a Second Reading by **Hamblen. SECOND** by **Cormier-Leger. Discussion:** ► Mr. Hellen stated that this is a good fee; this is a great customer service initiative. The goal of this fee is to provide a more convenient one-stop process for Franklin residents to obtain or renew a passport. He stated that one of the items we see is many families come in to get passports with no photo, and we have to ask them to drive down the street to another shop to get the photo. A camera area has been installed to take pictures in the event folks forget their photo. The purpose of the fee is to generate better customer service and a more comprehensive set of services for the public. He noted that the federal State Department sets the fees for actual passports. However, we need to set the fee for the photo in Town Code. ► Town Council members asked questions and made comments; it was stated that this is a good service to the community. ► **VOTE: Yes-8, No-0, Absent-1.**
- d. ***Resolution 22-19: Gift Acceptance - Fire Department (\$1,050) (Motion to Approve Resolution 22-19 - Majority Vote).*** ► Councilor Jones read the resolution. ► **MOTION** to Approve Resolution 22-19: Gift Acceptance - Fire Department (\$1,050) by **Hamblen. SECOND** by **Cormier-Leger. Discussion:** ► Mr. Hellen thanked the donors for their generous donations. ► **VOTE: Yes-8, No-0, Absent-1.**

- e. **Resolution 22-20: Gift Acceptance - Veterans' Services Department (\$2,250) (Motion to Approve Resolution 22-20 - Majority Vote).** ► Councilor Jones read the resolution. ► **MOTION to Approve** Resolution 22-20: Gift Acceptance - Veterans' Services Department (\$2,250) by **Hamblen. SECOND** by **Cormier-Leger.** ► Ms. Shannon Nisbett, Veterans' Services Officer, thanked the Fletcher Hospital Corporation for their generous donation. ► **VOTE: Yes-8, No-0, Absent-1.**
- f. **Resolution 22-21: FY22 Capital Improvement Plan (Motion to Approve Resolution 22-21 - Majority Vote).** ► Councilor Jones read the resolution. ► **MOTION to Approve** Resolution 22-21: FY22 Capital Improvement Plan by **Hamblen. SECOND** by **Cormier-Leger.** **Discussion:** ► Mr. Hellen stated that the next three resolutions all relate to the Capital Program. These all have gone through the Finance Committee and they voted unanimously on February 9, 2022. Also, the Town Council Capital Subcommittee unanimously endorsed this plan. ► Councilor Pellegri stated that they met on two occasions and the Committee agreed with everything that was asked for. ► Mr. Hellen reviewed the fire truck replacement. He stated that the fire department found two fire trucks in another town that were made and they borrowed for that; it was a financially advantageous situation. Therefore, they took a pause on putting money annually into that stabilization fund because both trucks are in decent shape for a while. ► Town Council members made comments. ► Mr. Cantoreggi responded to the question of why the Town is always purchasing new vehicles for school, fire, and police departments. He stated that a car study was done in the past; it is still expensive for a used car for replacement parts, tires, etc. He stated that we have bought used vehicles in the past; but there are no used vehicles available. He stated that we use state bids and can get them less expensively. ► Mr. Hellen reviewed the process of purchasing the vehicles. ► Councilor Frongillo noted concern that we are no longer contributing to open space and that the Town is \$40 million behind in roads and sidewalks. ► Director of Public Facilities Michael D'Angelo noted that Tri-County has accepted the project to build the shade structure at the Senior Center. ► Ms. Karen Landers, 117 Union Street, confirmed the passport fee was per person. ► **VOTE: Yes-8, No-0, Absent-1.**
- g. **Resolution 22-22: Free Cash to Stabilization Accounts Transfers (Motion to Approve Resolution 22-22 - Majority Vote).** ► Councilor Jones read the resolution. ► **MOTION to Approve** Resolution 22-22: Free Cash to Stabilization Accounts Transfers by **Hamblen. SECOND** by **Cormier-Leger.** **Discussion:** ► Mr. Hellen stated that these are the required resolutions for the three deposits into the three stabilization funds as outlined by Councilor Jones. ► **VOTE: Yes-8, No-0, Absent-1.**
- h. **Resolution 22-23: Authorizing the Borrowing of Money to Pay Costs of Repairs for Horace Mann School (Motion to Approve Resolution 22-23 - Two Thirds Majority Vote).** ► Councilor Jones read the resolution. ► **MOTION to Approve** Resolution 22-23: Authorizing the Borrowing of Money to Pay Costs of Repairs for Horace Mann School by **Hamblen. SECOND** by **Cormier-Leger.** **Discussion:** ► Mr. Hellen stated that this will finalize the project and we are proposing a borrowing on this to make sure we free up other Free Cash for other projects. ► Councilor Cormier-Leger noted there is a flooding issue at the Horace Mann School when there is torrential rain. There will be little or no disruption to the school. ► **VOTE: Yes-8, No-0, Absent-1.**

**TOWN ADMINISTRATOR'S REPORT:** ► **Preliminary FY23 Budget Model.** ► Mr. Hellen stated that there was a joint budget subcommittee meeting last week. He thought it was very productive. They reviewed the budget cost drivers and revenue assumptions. He stated that it will be a challenging year when working on the operating budget, but every year is challenging. He assured the public there will be a budget that delivers high-quality services to the Town that people have come to expect. He is happy to answer any questions.

**FUTURE AGENDA ITEMS:** ► Councilor Sheridan stated that he has received complaints about the train making noise, blowing the horn. It might be a safety issue. He asked this to be looked at. ► Chair Mercer

stated that this has been an issue for the last 20 years. ► Mr. Hellen stated that there is a legislative appropriation to get the money from the MBTA to do a quiet zone study. He stated that they have promised three time in four months to provide the money; however, they do not do it. ► Councilor Pellegri stated that the trains may sound louder now because there are no leaves on the trees.

#### **SUBCOMMITTEE REPORTS:**

- a. **Capital Budget Subcommittee.** ► Councilor Pellegri thanked the councilors for their support in the subcommittee.
- b. **Budget Subcommittee.** ► Chair Mercer stated that they met as a joint budget subcommittee with the School Committee's subcommittee and the Finance Committee's subcommittee. This was a process that was started about 8 or 9 years ago bringing the subcommittees from those three boards together to try to understand where each other is coming from.
- c. **Economic Development Subcommittee.** ► Councilor Hamblen stated that they met last Monday for the Franklin for All project which is about changing some zoning and how we get funding. There was a lot of participation. She stated that we are trying to help people understand what we are trying to do. The next Economic Development Subcommittee meeting will be held before the next Town Council meeting on April 6, 2022.

**COUNCIL COMMENTS:** ► Councilor Cormier-Leger stated that it was a pleasure to attend the Franklin for All meeting. He gave a shout-out to new businesses that have come to Town. He noted Town Council members will be at the Senior Center for councilor hours tomorrow morning. ► Councilor Chandler gave condolences to the family of Mr. Tony Mucciarone. He noted that on some Zoom board/committee meetings the sound has been an issue. He noted that there is a stormwater hotline. ► Councilor Pellegri noted the passing of Mr. Tony Mucciarone. She gave condolences to the family of Mr. Nello Bassignani. She noted that Dr. Biden attended Mr. Kevin O'Malley's funeral. ► Councilor Sheridan stated Happy St. Patrick's Day. He stated that he is glad they are cleaning up the Charles River. ► Councilor Frongillo noted a social media conversation meeting will be held at the high school on March 26, 2022, at 6 PM. He noted the MetroWest Arts and Culture symposium will be in Franklin on May 14, at the high school. He noted that they are still thinking of people in Ukraine and elsewhere around the world. He reviewed the Shamrock Walk for Refugees at the high school on Saturday. He stated that there are Afghan refugees living in Franklin. He is proud of the community. ► Councilor Hamblen thanked Mr. Hellen and Dr. Ahern for the letter they sent to the state legislature supporting more funding for Chapter 70. She thanked everyone for joining the Franklin for All forum. She requested people fill out the survey. ► Councilor Jones noted that if you join the Franklin Downtown Partnership, you can get a discount from Franklin Ford on vehicles and services. He stated that he would love to have the Davis Thayer School back on the Town Council's purview. He congratulated the Franklin Food Pantry on their new location. ► Chair Mercer gave condolences to the Mucciarone and Bissignani families. He wished everyone Happy St. Patrick's Day.

**EXECUTIVE SESSION: None.**

**ADJOURN: ► MOTION to Adjourn by Hamblen. SECOND by Chandler. No Discussion. ► VOTE: Yes-8, No-0, Absent-1.**

**Meeting adjourned at 9:31 PM.**

Respectfully submitted,

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Judith Lizardi  
Recording Secretary

**FRANKLIN TOWN COUNCIL  
MINUTES OF MEETING  
April 6, 2022**

A meeting of the Town Council was held on Wednesday, April 6, 2022, at the Municipal Building, 2nd Floor, Council Chambers, 355 East Central Street, Franklin, MA. Councilors present: Brian Chandler, Theodore Cormier-Leger, Robert Dellorco, Cobi Frongillo, Melanie Hamblen, Glenn Jones, Thomas Mercer, Patrick Sheridan. Councilors absent: Deborah Pellegrini. Administrative personnel in attendance: Jamie Hellen, Town Administrator; Mark Cerel, Town Attorney; Alecia Alleyne, Assistant to the Town Administrator.

**CALL TO ORDER:** ► Chair Mercer called the meeting to order at 7:00 PM. Chair Mercer called for a moment of silence. All recited the Pledge of Allegiance.

**ANNOUNCEMENTS:** ► Chair Mercer reviewed the following as posted on the agenda. A Note to Residents: All citizens are welcome to attend public board and committee meetings in person. Additionally, in an effort to maximize citizen engagement opportunities, citizens will be able to continue to participate remotely via phone or Zoom. The meetings will also be live-streamed by Franklin TV and shown on Comcast Channel 11 and Verizon Channel 29. He announced that Councilor Pellegrini will not be attending tonight's meeting. This meeting is being recorded by Franklin TV and may also be recorded by others.

► Chair Mercer requested that Fire Chief James McLaughlin make an announcement. ► Chief McLaughlin introduced Mr. Joe Pasco, Regional Manager with ISO. ► Mr. Pasco stated they are the leading provider of insurance data. They rate over 45,000 fire jurisdictions in the United States on a scale of 1 to 10 with 1 being the best and 10 being the worst. Out of those 45,000, currently there are 458 Class 1 fire departments. He stated that he was here today to congratulate the fire department, water department, 911 center and the building department of Franklin for being the 459<sup>th</sup> Public Protection Class 1. ► Chief McLaughlin thanked Mr. Pasco for being at the meeting. He thanked all those who worked very hard for this achievement; it was a true collaboration. He thanked members of the fire department. He reviewed the fire department's reorganization. He stated that training was what really helped to accomplish this achievement. He stated how proud he was of all the firefighters, fire safety officers, and all members of the department. He thanked the water department for all the support they have given to the fire department; they are an integral part of fire protection for the Town. He thanked Mr. Michael D'Angelo for his work on communication. He stated that all departments in Franklin work together. He thanked the legislative delegation for their support. He thanked Town Administrator Jamie Hellen and his staff. He acknowledged the Finance Committee for their support of the fire department. He thanked the Town Council for their support and approval of the department's reorganization and all things that cost money. He acknowledged Fire Chief Michael Kelleher of the Foxboro Fire Department whose department got their ISO #1 designation in 2020. ► Chair Mercer reviewed what is involved in getting this designation. He stated that it is important to note that only .7 percent are ISO #1; this is a remarkable accomplishment for Franklin.

**CITIZEN COMMENTS:** ► Mr. Arun Kavishwa, 710 Pond Street, student at Franklin High School and president of the student government, discussed students' lack of ability to effectively use convenient methods of payment at events at Franklin High School. He stated that this is a result of the rules regarding online payments such as Venmo. He stated that students may be more interested in events if they were able to pay more conveniently; this would help in fundraising more effectively.

**APPROVAL OF MINUTES:** None.

**PROCLAMATIONS/RECOGNITIONS: None.**

**APPOINTMENTS:** ► *New Employees: Fire Department - James Koch and Michael Eaton.* ► Fire Chief James McLaughlin introduced two new firefighters/paramedics, James Koch and Michael Eaton. He reviewed Mr. Koch's education, background, and career. ► Town Clerk Nancy Danello performed the swearing in. ► Mr. Koch's wife pinned the badge. ► Chief McLaughlin reviewed Mr. Eaton's education, background, and career. ► Town Clerk Nancy Danello performed the swearing in. ► Mr. Eaton's daughter pinned the badge.

*Chair Mercer called a two-minute recess.*

**HEARINGS:** ► *Street Acceptances: Brandywine Drive and Portion of Charles Drive (Legislation for Action Item: 9b).* ► Chair Mercer opened the public hearing. ► Mr. Hellen noted that the action before the Town Council is to approve Resolution 22-12, Order of Layout, Acceptance, and Taking of Brandywine Road and a portion of Charles Drive and Drainage and Utility Easements. He stated that this is part of the Town Council's and Town Administrator's goals for the next two years to get more streets accepted and on the books. He stated that this is great public policy for the residents on the streets and for the Town as it gets reimbursed for publicly accepted streets from Chapter 90 money to maintain the streets. ► Councilor Hamblen stated that this item went through the EDC and then the Planning Board voted unanimously to approve this. ► In response to questions, Mr. Hellen stated that this is a unique case as it did not go through the streamlined process; therefore, they had to resort to the process established in the 1880s. He confirmed that there are about 60 units and about 25 percent are deemed affordable. ► **MOTION to Close the public hearing by Jones. SECOND by Hamblen. No discussion. ► VOTE: Yes-8, No-0, Absent-1.**

**LEGISLATION FOR ACTION:**

**Note:** Two-Thirds Vote requires six votes; Majority Vote requires majority of members present and voting.

- b. Resolution 22-12: Order of Acceptance of Brandywine Drive and Portion of Charles Drive as Public Ways (Motion to Approve Resolution 22-12 – Two-Thirds Majority Vote).** ► Councilor Jones began to read the resolution. ► **MOTION to Waive the remainder of the reading by Hamblen. SECOND by Dellorco. No discussion. ► VOTE: Yes-8, No-0, Absent-1. ► MOTION to Approve Resolution 22-12: Order of Acceptance of Brandywine Drive and Portion of Charles Drive as Public Ways by Dellorco. SECOND by Hamblen. No discussion. ► VOTE: Yes-8, No-0, Absent-1.**

**LICENSE TRANSACTIONS:** ► *License Modification: Change of Location - NDO Enterprises, LLC d/ b/a Pour Richard's Wine and Spirits, Located at 14 Grove Street.* ► Councilor Jones read the license transaction. ► **MOTION to Approve the request by NDO Enterprises, LLC d/b/a Pour Richard's Wine and Spirits for a change of location to 835 West Central Street, Franklin, MA 02038 by Jones. SECOND by Dellorco. Discussion:** ► Mr. Hellen stated that this is a license transaction for an existing licensee moving the location. All departments have signed off on this application. ► Mr. Richard Cornetta, attorney on behalf of the applicant, stated that the location change is about four-tenths of a mile. They think this is a better location. He introduced the proprietor and noted that she has a stellar record at the former location. ► **VOTE: Yes-8, No-0, Absent-1.**

► *License Modification: Alteration of Premises - Let's Eat Franklin, LLC d/b/a 3 Restaurant, Located at 461 West Central Street.* ► Councilor Jones read the license transaction. ► **MOTION to Approve the request by Let's Eat Franklin, LLC d/b/a 3 Restaurant for an alteration of premises to add outdoor dining space on their §12 Restaurant, All Alcoholic Beverages License, as shown on "Exhibit A" by Jones. SECOND by Dellorco. Discussion:** ► Mr. Hellen stated that this is for an alteration of premise for a

permanent outdoor seating space. He noted that this is the first application since the pandemic for a fully permitted outdoor seating space. All departments have signed off on this application. ► Mr. Stephen Corcoran, owner of 3 Restaurant, stated that two years ago the Town Council approved the temporary patio; he stated that it has been a tremendous success. He stated that he is proposing to make the temporary patio permanent. He reviewed the plans for the patio. ► Town Council members asked questions and thanked Mr. Corcoran for his effort. ► Mr. Corcoran stated that they have not done many cocktails to go and do not plan to do too much of that. The patio area will not be covered. ► **VOTE: Yes-8, No-0, Absent-1.**

► ***New Section 12 Restaurant Common Victualer All Alcohol License and Approval of Veronika Matunin as the Manager - Windtop Acres d/b/a Birchwood Bakery, Located at 17 East Central Street.*** ► Councilor Jones read the license transaction. ► **MOTION to Approve** the request by Windtop Acres, Inc. d/b/a Birchwood Bakery, for a New Section 12 Restaurant All Alcoholic Beverages License and to approve Veronika Matunin as the manager by **Jones. SECOND by Dellorco. Discussion:** ► Mr. Hellen stated that this is a new license; he noted that Franklin has an unlimited quota. He stated that all departments have signed off on the liquor license. ► Town Council members asked questions. ► Ms. Matunin stated that she will do the TIPS training; she stated she just recertified herself today. She stated that she managed a country club in New York that served alcohol. Applicant reviewed reasoning for requesting All Alcohol License. ► Councilor Chandler stated that Dean College is the landlord for this location. He asked if Dean College pays property taxes on the building as they own it. ► Mr. Hellen stated that Dean College pays property taxes on the whole building. ► **VOTE: Yes-8, No-0, Absent-1.**

**PRESENTATIONS/DISCUSSIONS:** ► ***Presentation: ARPA Update - Town Administrator Jamie Hellen.*** ► Mr. Hellen narrated his slideshow presentation on the ARPA Funds Overview Update which was provided in the Town Council's meeting packet available online. He stated that the CARES Act money of \$2.92 million is gone and was spent by statutory deadline. He stated that he will not be talking about the FEMA reimbursement of approximately \$480,000. He noted that all cities and towns are waiting for the reimbursement, the reimbursement rules continue to be modified, and there is no estimated time of arrival for the reimbursement. He stated that he would review the American Rescue Plan Act (ARPA) of \$10,188,837. Congressional legislation approved this and it was signed by President Biden in March 2021. The funds are through two pots of monies: municipal and county. All funds have a new expiration date of December 31, 2026. However, projects need to be procured prior to December 31, 2024. ARPA Funds are available for the following five/six categories: support public health, economic impact, revenue replacement, employee premium pay, infrastructure-water & sewer (including certain stormwater work), and infrastructure-broadband. He explained that Norfolk county commissioners are the gatekeepers in distributing the county allocations. He stated that tonight's legislation for action finalizes the first application to the county; if approved, he anticipates receiving the funds this summer. He stated that guidance on ARPA funds will continue to evolve. He stated that the key change for Franklin is the revenue replacement category. This allows for up to \$10 million revenue loss "standard allowance" option. The Town Administrator will exercise this clause for more flexible spending on municipal allocation only. He reviewed the Town of Franklin Round 1 Plan County Allocations for which detailed information was provided on the slideshow presentation slides. The County Allocation #1 (\$3,211,185) Proposed Round 1 Projects list include the following. Project #1: Year 3 Water Main replacement plan & associated costs - \$1,471,185. Project #2: (eligible) Stormwater infrastructure - \$1,500,000. Project #3: Mental Health Clinician, Franklin Police Department - \$240,000. He stated that all of these projects benefit the public at large and save taxpayer money. He then reviewed the Town of Franklin Round 1 Plan Municipal Allocations. Municipal Allocation #1 (\$1,783,936 million) has been received (July 2021). He stated that he will revisit the plan for these monies and give an update later this summer. Municipal allocation #2 is expected later this year. ► Town Council members asked questions. It was noted that it is unfortunate that the towns have to go through the county for the money. ► In response to questions, Mr. Hellen stated that the county must follow the same timelines and rules for their three percent of the funds.

He stated that he would be putting back in two DPW positions that were reduced from last year's budget as they will be needed for the DPW to get all the work done that the Town has the money for. He confirmed that sidewalks can be looked at with some of the funding.

**LEGISLATION FOR ACTION (*continued*):**

- a. ***Resolution 22-24: Authorization for Town Administrator to Submit American Rescue Plan Act Applications to Norfolk County (Motion to Approve Resolution 22-24 - Majority Vote).*** ► Councilor Jones read the resolution. ► **MOTION to Approve** Resolution 22-24: Authorization for Town Administrator to Submit American Rescue Plan Act Applications to Norfolk County by **Dellorco**. **SECOND** by **Hamblen**. **No discussion.** ► **VOTE: Yes-8, No-0, Absent-1.**
  
- c. ***Bylaw Amendment 22-876: Chapter 153 Stormwater Management - Corrective Legislation (Motion to Approve Bylaw Amendment 22-876 - Majority Roll Call Vote).*** ► **MOTION to Waive** the reading by **Hamblen**. **SECOND** by **Dellorco**. **No discussion.** ► **VOTE: Yes-8, No-0, Absent-1.**  
 ► **MOTION to Approve** Bylaw Amendment 22-876: Chapter 153 Stormwater Management - Corrective Legislation by **Dellorco**. **SECOND** by **Hamblen**. **Discussion:** ► Mr. Hellen stated that this is the second reading of the bylaw approved at the last meeting which is the corrective legislation for the stormwater bylaw language that allows for the abatement credit as part of the program.  
 ► **ROLL CALL VOTE: Chandler-YES; Cormier-Leger-YES; Dellorco-YES; Frongillo-YES; Hamblen-YES; Jones-YES; Mercer-YES; Sheridan-YES.** ► **VOTE: Yes-8, No-0, Absent-1.**
  
- d. ***Bylaw Amendment 22-877: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Stormwater Utility Fee (Motion to Approve Bylaw Amendment 22-877 - Majority Roll Call Vote).*** ► Councilor Jones read the bylaw amendment. ► **MOTION to Approve** Bylaw Amendment 22-877: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Stormwater Utility Fee by **Dellorco**. **SECOND** by **Hamblen**. **Discussion:** ► Mr. Hellen stated that this is the second and final vote to enact the utility fee for stormwater into the fee schedule of the Town code.  
 ► **ROLL CALL VOTE: Chandler-YES; Cormier-Leger-YES; Dellorco-YES; Frongillo-YES; Hamblen-YES; Jones-YES; Mercer-YES; Sheridan-YES.** ► **VOTE: Yes-8, No-0, Absent-1.**
  
- e. ***Bylaw Amendment 22-878: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Passport Photo Fee (Motion to Approve Bylaw Amendment 22-878 - Majority Roll Call Vote).*** ► Councilor Jones read the bylaw amendment. ► **MOTION to Approve** Bylaw Amendment 22-878: Chapter 82, Municipal Service Fees, Amended at Section 82-6 Schedule of Service Fees, Subsection A. Administration: Passport Photo Fee by **Dellorco**. **SECOND** by **Hamblen**. **Discussion:** ► Mr. Hellen stated that this is the second and final vote to put the passport photo fee of \$10 per photo into the Town code; now we are a full-service passport center. ► **ROLL CALL VOTE: Chandler-YES; Cormier-Leger-YES; Dellorco-YES; Frongillo-YES; Hamblen-YES; Jones-YES; Mercer-YES; Sheridan-YES.** ► **VOTE: Yes-8, No-0, Absent-1.**
  
- f. ***Resolution 22-25: Gift Acceptance: Conservation Commission (\$1,000.00) and Veterans' Services Dept. (\$300) (Motion to Approve Resolution 22-25 - Majority Vote).*** ► Councilor Jones read the resolution. ► **MOTION to Approve** Resolution 22-25: Gift Acceptance: Conservation Commission (\$1,000.00) and Veterans' Services Dept. (\$300) by **Dellorco**. **SECOND** by **Hamblen**. **Discussion:** ► Mr. Hellen thanked the donators for their generous donations; he noted Mr. Joseph Halligan's numerous contributions to the Conservation Commission. ► **VOTE: Yes-8, No-0, Absent-1.**



**TOWN ADMINISTRATOR'S REPORT:** ► *FY23 Budget Update.* ► Mr. Hellen stated that the budget would be out two weeks from today. He stated that the theme for this year is that we are going to be extraordinarily grateful for what we have and focus on the positives. He highlighted that the folks advocating for the School Department should feel really good as it appears that the number they have requested will be able to be put into the budget this year. He stated that we are going to be able to add in the additional positions we lost last year for the Public Works Department. He stated that we have done some reforms at the Senior Center. He stated that staff is working around the clock to put the budget together. He stated that he thinks everyone in town is going to be very pleased with the Town Administrator's recommended budget. He noted that on the Senior Center, the chef has arrived and started; the kitchen will be open on April 11<sup>th</sup>. He stated that they have received \$70,000 for the Quiet Zone study after nine months of advocacy from the MBTA; Mr. Michael Maglio will be getting the study going over the summer. He stated that the SNETT permitting for the \$200,000 of work for the land swap has been permitted by the Conservation Commission. He stated that Dave Morris of the Fire Department put in his retirement notice after 36-plus years. He stated that he is sad to have lost GIF Specialist Danica Cucchi. He stated that the Compensation/Classification study is going on right now. He stated that Chief James McLaughlin is doing an incredible job in the Fire Department. He stated that every residential homeowner and commercial owner in town needs to tell their homeowner or commercial insurer about the Fire Department's ISO #1 designation for insurance rate savings.

**FUTURE AGENDA ITEMS:** ► Councilor Frongillo stated that he wanted to follow up with the student concern.

**COUNCIL COMMENTS:** ► Councilor Sheridan congratulated the Fire Department. He congratulated Jermaine Samuels who is in the final four for Villanova. ► Councilor Frongillo noted events including the MetroWest Art & Culture Symposium on April 14<sup>th</sup>, Earth Day on April 23<sup>rd</sup>, and Senior Center Needs forum on April 8<sup>th</sup>, 12<sup>th</sup> and 27<sup>th</sup>. He stated that sports are still crushing it and theatre is incredible. ► Councilor Hamblen congratulated the Fire Department. She stated that there will be an EDC meeting before the next Town Council meeting; they were going to talk about parking and snow removal. ► Councilor Cormier-Leger stated that he wanted to thank the young man from the high school for his comments. He congratulated the Fire Department. He gave a shout-out to Franklin High School Cheer for being national champs. He stated that he wanted to put a plug out for Franklin football that registration is open. He congratulated the Franklin U14 hockey team as South Shore Conference champions. ► Councilor Chandler stated that Arlington Street was already started. ► DPW Director Brutus Cantoreggi confirmed that it was already started and going along great. ► Councilor Chandler stated the GIS Specialist will be missed. He stated that he agrees with the incredible teamwork. ► Councilor Jones noted how much hard work was put in by the Theatre Group; he gave congratulations to the actors in the play. He stated that he would like to invite the Theatre Group into the Town Council to give them a citation for their well-deserved award from the regionals. ► Councilor Dellorco stated that they had a good Recreation meeting and lots of good things are coming up. He gave condolences to the family of Mr. Eugene VanVort. ► Chair Mercer stated that there will be something coming out on the Memorial Day celebration. ► Mr. Hellen stated that he believed the invitation was sent to everyone today. He stated that currently Franklin has more Common Victualler licenses than pre-pandemic; that is great news for the community. ► Chair Mercer stated that the Fire Department is a tremendous team. He reminded the public to let their insurers know about the ISO rating. He gave condolences to the family of Mr. Dennis Costello.

#### **SUBCOMMITTEE REPORTS:**

- a. **Capital Budget Subcommittee.** ► None provided.
- b. **Budget Subcommittee.** ► None provided.
- c. **Economic Development Subcommittee.** ► None provided.

**EXECUTIVE SESSION: None.**

**ADJOURN: ► MOTION to Adjourn by Dellorco. SECOND by Jones. No Discussion. ► VOTE: Yes-8, No-0, Absent-1.**

**Meeting adjourned at 8:57 PM.**

Respectfully submitted,

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Judith Lizardi  
Recording Secretary

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

## Memorandum

April 29, 2022

To: Town Council  
From: Jamie Hellen, Town Administrator  
Alecia Alleyne, Assistant to the Town Administrator

**Re: Alcoholic Beverages Licensees – Failure to Pass Compliance Check, Continued from April 13th**

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On April 13, 2022 hearings were held for three establishments that failed to pass an Alcohol Compliance Check Operation on March 2, 2022. For two of the three establishments, neither the manager nor any other representative of the licensee was present for their hearing, although notice had previously been mailed to the licensee % the manager of record. Due to lack of representation, these hearings were continued by the Town Council to May 4, 2022; the notices for which were hand-delivered by the Franklin PD to each establishment on April 15, 2022.

The two establishments without representation at the April 13th hearing and whose hearings have been continued to May 4th are:

- TM1 Solutions, Inc. d/b/a 7-Eleven 37380 - 664 Union Street
- Dharma Bhakti Corporation d/b/a Liquor World - 365 West Central Street

Please find attached the documents relating to each violation, including the original March 23rd dated Hearing Notice and the hand-delivered April 15th dated Continued Hearing Notice for both establishments.

Please let us know if you have any questions.



## FRANKLIN POLICE DEPARTMENT

Thomas J. Lynch, Chief of Police  
James M. West, Deputy Chief of Police  
911 Panther Way, Franklin, MA 02038  
Telephone: (508) 528-1212  
Fax: (508) 520-4747  
[www.franklinma.gov/police-department](http://www.franklinma.gov/police-department)

To: Chief Thomas Lynch

From: Lieutenant Eric J. Zimmerman

Re: Spring 2022 Alcohol Compliance Check

Date: March 3, 2022

Chief Lynch,

On March 2, 2022 the Community Safety Officers in conjunction with Officers from the Operations Division participated in an Alcohol Compliance Check Operation throughout the Town of Franklin. The operation consisted of six (6) plainclothes officers and three (3) underage (18-19yo) decoy operatives. The operation was performed utilizing the "No I.D." protocol where the underage operatives attempt to purchase alcohol from licensed establishments without their I.D. The underage operatives were instructed not to misrepresent their true age and instead provide their true age and dates of birth if requested by the seller(s).

After briefing all the participating officers and operatives on the operation plan the Compliance Check began at approximately 1730hrs. The three teams of officers and underage operatives checked a total of thirty three (33) licensed establishments throughout the town. Of the thirty three establishments that were checked, six (6) were closed or not currently selling alcohol. Of the remaining twenty seven establishments, twenty four (24) passed the compliance check and did not sell to the underage operatives by either requesting their identification or asking about their age or date of birth. Three (3) licensed establishments sold alcohol to the underage operative without requesting identification or inquiring about their age or date of birth.

Two of the three establishments, 7 Eleven and Liquor World, were off Off-Premises locations where the operative purchased a six-pack of Bud Light from the store, exited the store with the alcohol and immediately turned the beer over to officers. One On-Premises establishment, Jimmy D's, served the underage operative a Bud Light Bottle while they were at the bar. Upon completing the transaction, the operative exited the bar and immediately informed officers.

At the completion of the Operation, officers responded to the establishments that failed the Compliance Check. They identified the employee who sold the alcohol to the underage operatives, informed them of the violation and that the Town would contact them.

As a result of this Operation, I will personally deliver a Notice of Violation to each of the licensed establishments that failed the Compliance Check. I will also provide them with a copy of Officer's report. Additionally, Congratulation Letters will be mailed to each of the licensed establishments that passed the Compliance Check.

If you have any questions or comments, please do not hesitate to contact me. Thank you.

Respectfully,

  
Lieutenant Eric J. Zimmerman





Sponsor: Administration

**TOWN OF FRANKLIN  
BYLAW AMENDMENT 14-727  
CHAPTER 47, ALCOHOLIC BEVERAGES**

**A BYLAW TO AMEND THE CODE OF THE TOWN OF FRANKLIN AT CHAPTER 47.**

**BE IT ENACTED BY THE FRANKLIN TOWN COUNCIL** that Chapter 47 of the Code of the Town of Franklin is amended by adding a new Section 47-22 as follows:

**§47-22. Guidelines and Criteria to be Applied by Franklin Town Council in Determining Penalty to be Imposed Upon Alcohol Beverage Licenseholder for Violation.**

**A. Guidelines for Compliance Check Violations:**

**First Offense**

Three to five-day suspension, one to three days to be served, with balance held in abeyance for two years.

**Second Offense\***

Five to seven-day suspension, three to five days to be served, with balance held in abeyance for three years.

**Third Offense\***

Seven to ten-day suspension, five to seven days to be served, with balance held in abeyance for five years.

\*Any outstanding prior penalty held in abeyance shall be brought forward and served.

All penalties shall be served, at Council's option, commencing on the day of the week of the violation.

**B. Other Operational Violations:**

The Town Council shall consider each alleged violation on its facts, on a case-by-case basis and reserves its statutory right to modify, suspend or revoke a license; however, it may, in its sound discretion, apply the guidelines for compliance check violations, as well as aggravating or mitigating factors as follows:

**Aggravating Factors:**

1. Deliberateness of violation: intentional, willful, or negligent.
2. Facts of violation

- a. Incident impacting public safety or accident involving serious personal injury or death.
  - b. Continued service of intoxicated or underage person or serve of multiple intoxicated and/or underage persons.
3. Multiple statutory and/or local bylaw violations.
  4. Licensee's obstruction of or non-cooperation in investigation.
  5. Licensee's failure to provide adequate staff training and oversight procedures.
  6. Number and frequency of prior violations.

Mitigating Factors:

1. Licensee's acknowledgment of violation.
2. Licensee's cooperation in investigation.
3. Licensee's prevention attempts: equipment installation, staff training, oversight procedures, etc.
4. Licensee's voluntary remediation efforts: additional equipment, training, procedures, etc.

This bylaw amendment shall become effective upon passage in accordance with the provisions of the Franklin Home Rule Charter.

DATED: February 12, 2014

A True Record Attest:

Deborah L. Pellegrini  
Deborah L. Pellegrini  
Town Clerk

VOTED: Passed  
UNANIMOUS  
YES 8 NO 0

ABSTAIN 0  
ABSENT 0

Judith Pond Pfeffer  
Judith Pond Pfeffer, Clerk  
Franklin Town Council

A True Copy of the Record

ATTEST: Nancy Danello  
Town Clerk, Franklin, MA

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

## OFFICE OF THE TOWN ADMINISTRATOR

April 15, 2022

TM1 Solutions, Inc. d/b/a 7-Eleven 37380  
Attn: Mohamed Hijazi, Owner/Manager  
664 Union Street  
Franklin, MA 02038

Re: Failed Compliance Check: Notice of Hearing - Continued to May 4, 2022

Dear Mr. Hijazi,

On April 13, 2022 at 7:00 PM the Franklin Town Council, as the Local Licensing Authority for the Town of Franklin, held a hearing pursuant to provision of M.G.L. Chapter 138 §64 to determine whether to modify, suspend, or revoke your alcoholic beverages license for violation of Massachusetts General Law, Chapter 138, §34: Sale, Delivery, or Furnishing of an alcoholic beverage to a person under the age of twenty-one, based upon an incident which, according to the Franklin Police, occurred on Wednesday, March 2, 2022 at approximately 6:16 PM at 7-Eleven located at 664 Union Street, Franklin, MA 02038. Neither you nor any other representative of the licensee was present at that time, although notice thereof had previously been mailed to the licensee % the manager of record. The original notice is enclosed for reference.

The Council voted unanimously to continue the hearing to May 4, 2022 at 7:00 PM in the Council Chambers of the Municipal Building, Second Floor, 355 East Central Street, Franklin, MA 02038, to provide an additional opportunity for you or another representative of licensee to attend and respond to the allegations. Should you choose to attend, you should be prepared to address not only the original alleged violation but also your failure to attend the originally-scheduled April 13 hearing. While your presence, or that of an authorized representative of TM1 Solutions, Inc. is not legally-required, it is strongly recommended: the Franklin Town Council as local licensing authority is entitled to take your failure to attend the hearing into account in addressing the alleged violation and imposing a sanction therefor.

If you have any questions or concerns please call the Town Administrator's Office at 508-520-4949.

Sincerely,

Jamie Hellen

Town Administrator

Cc: Thomas Lynch, Police Chief  
Franklin Town Council Members



# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

## OFFICE OF THE TOWN ADMINISTRATOR

March 23, 2022

TM1 Solutions, Inc. d/b/a 7-Eleven 37380  
Attn: Mohamed Hijazi, Owner/Manager  
664 Union Street  
Franklin, MA 02038

Re: Failed Compliance Check - Hearing Notice

Dear Mr. Hijazi,

This is a notice that the Town Council as the Local Licensing Authority for the Town of Franklin will hold a hearing pursuant to provision of M.G.L. Chapter 138 §64 to determine whether to modify, suspend, or revoke your alcoholic beverages license for violation of Massachusetts General Law, Chapter 138, §34: Sale, Delivery, or Furnishing of an alcoholic beverage to a person under the age of twenty-one, based upon an incident which, according to the Franklin Police, occurred on Wednesday, March 2, 2022 at approximately 6:16 PM at 7-Eleven located at 664 Union Street, Franklin, MA 02038.

The hearing is scheduled to take place on Wednesday, April 13, 2022 at 7:00 PM in the Council Chambers of the Municipal Building, Second Floor, 355 East Central Street, Franklin, MA 02038. You are entitled to attend and to present evidence on your behalf.

Please feel free to call the Town Administrator's Office at 508-520-4949 if you have any questions.

Sincerely,

Jamie Hellen

Town Administrator

Cc: Thomas Lynch, Police Chief  
Franklin Town Council Members



## FRANKLIN POLICE DEPARTMENT

Thomas J. Lynch, Chief of Police  
James M. West, Deputy Chief of Police  
911 Panther Way, Franklin, MA 02038  
Telephone: (508) 528-1212  
Fax: (508) 520-4747  
[www.franklinma.gov/police-department](http://www.franklinma.gov/police-department)

### NOTICE OF VIOLATION

**LICENSEE NAME:** 7 Eleven (TM1 Solutions Inc.)

**ADDRESS:** 664 Union St, Franklin, MA

THIS IS TO NOTIFY YOU THAT ON **MARCH 2, 2022** AT APPROXIMATELY **6:20 P.M.**, YOUR LICENSED ESTABLISHMENT WAS INVESTIGATED BY OFFICERS OF THE **FRANKLIN POLICE DEPARTMENT**, DURING WHICH TIME IT IS ALLEGED THAT YOU VIOLATED:

**204 CMR 2.05 (2) PERMITTING AN ILLEGALITY ON THE LICENSED PREMISES, TO WIT: CHAPTER 138, SECTION 34, SALE OR DELIVERY OF AN ALCOHOLIC BEVERAGE TO A PERSON UNDER TWENTY-ONE YEARS OF AGE.**

UNDER MGL, CHAPTER 30A, YOU HAVE THE RIGHT TO A HEARING ON THIS MATTER BEFORE THE LICENSING AUTHORITY REGARDING THIS VIOLATION.

YOU WILL BE NOTIFIED VIA CERTIFIED MAIL TO APPEAR FOR A HEARING BEFORE THE LICENSING AUTHORITY (FRANKLIN TOWN COUNCIL).

SERVICE IN HAND BY: LT. 82 [Signature] 67 DATE: 3/3/22  
OFFICER

RECEIVED BY: [Signature] DATE: 3-3-22  
LICENSEE REPRESENTATIVE



Franklin Police  
Department  
(US/Eastern)

## Franklin Police Department

### Incident Report

911 Panther Way Franklin, MA 02038

Phone: (508) 528 - 1212 Fax: (508) 520 - 4747

ORI MA0111000	County Norfolk County	Venue Franklin	Report # 2022-I-00301
Report Date / Time 03/02/2022 18:20 Hrs	Occurrence Date / Time 03/02/2022 18:20 Hrs	File Class	

Nature of Incident Liquor Violation	Supplements Approved Report (1)
--	------------------------------------

Summary
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### Incident Location

Address 664 Union Street	City Franklin	State	ZIP	Country United States of America
County: Norfolk County	Township of Occurrence	Clery Location		
Latitude 42.067357	Longitude -71.399212	Beat	Sub-Beat	

### Officers Involved

Role Reporting	Name Patrol Officer D. Gove (#GD01)	Agency Franklin Police Department	Supp # 0
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### Incident People

Roles Suspect / Offender	Supp # 0		
Name HAIG, SEAN ABDUL HALIM (Primary Name)	Title	Date of Birth	

Race	Sex	Age at Occurrence	DL #

Address:

Height	Weight	Hair	Hair Length	Skin
Eye Color	Build	Facial Hair	Date of Info 03/02/2022	

Roles Owner	Supp # 0		
Name HIJAZI, MOHAMAD A (Primary Name)	Title	Date of Birth	

Race	Sex	Age at Occurrence	DL #

Cellular (Date of Info: 12/19/2019)

Address:

Height	Weight	Hair	Hair Length	Skin
Eye Color	Build	Facial Hair	Date of Info 06/07/2020	

## Incident Narratives

## Original Narrative

Author:

Patrol Officer D. Gove #GD01

Date Created:

03/02/2022 1852 Hrs

Supp #:

0

On Wednesday March 02, 2022 Off Mucciarone and I were assigned to the East Sector Liquor Violation enforcement. We were assigned an 18 year old decoy to check compliance on stores and restaurants that sell alcohol.

At approximately 6:16 PM our decoy entered the store known as 7-11 located at #664 Union Street, Franklin MA 02038 and walked into the refrigerated section, selected a six (6) pack of Bud Light cans and approached the check out desk. The decoy placed the 6 pack on the counter and the male clerk rang up the sale at \$8.90 and the decoy paid him and left the store.

Upon the decoys return to the car he immediately turned over the 6 pack to me and I asked him if he was asked for an ID, or questioned about his age and he stated no to both.

A short time later Off Mucciarone and I returned to the 7-11 and went inside and spoke with the clerk who sold our decoy the alcohol. The clerk, identified as Sean Haig, DOB: [REDACTED] OLN# [REDACTED] and the manager, Mohamad Hijazi, DOB: [REDACTED] MA OLN# [REDACTED] and advised them of the decoy and what happened. They were advised that they would be hearing from either the Franklin Police Department and/or the Franklin Town Council.

A photograph of the purchased 6 pack is attached to this incident and the 6 pack was destroyed as per departmental protocol.

Signed: Patrol Officer D. Gove #GD01

Reviewed: Lieutenant E. Zimmerman #ZE01



# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

## OFFICE OF THE TOWN ADMINISTRATOR

April 15, 2022

Dharma Bhakti Corporation d/b/a Liquor World  
Attn: Nitant R. Raval, Manager  
365 West Central Street  
Franklin, MA 02038

Re: Failed Compliance Check: Notice of Hearing - Continued to May 4, 2022

Dear Mr. Raval,

On April 13, 2022 at 7:00 PM the Franklin Town Council, as the Local Licensing Authority for the Town of Franklin, held a hearing pursuant to provision of M.G.L. Chapter 138 §64 to determine whether to modify, suspend, or revoke your alcoholic beverages license for violation of Massachusetts General Law, Chapter 138, §34: Sale, Delivery, or Furnishing of an alcoholic beverage to a person under the age of twenty-one, based upon an incident which, according to the Franklin Police, occurred on Wednesday, March 2, 2022 at approximately 6:46 PM at Liquor World located at 365 West Central Street, Franklin, MA 02038. Neither you nor any other representative of the licensee was present at that time, although notice thereof had previously been mailed to the licensee % the manager of record. The original notice is enclosed for reference.

The Council voted unanimously to continue the hearing to May 4, 2022 at 7:00 PM in the Council Chambers of the Municipal Building, Second Floor, 355 East Central Street, Franklin, MA 02038, to provide an additional opportunity for you or another representative of licensee to attend and respond to the allegations. Should you choose to attend, you should be prepared to address not only the original alleged violation but also your failure to attend the originally-scheduled April 13 hearing. While your presence, or that of an authorized representative of Dharma Bhakti Corporation, is not legally-required, it is strongly recommended: the Franklin Town Council as local licensing authority is entitled to take your failure to attend the hearing into account in addressing the alleged violation and imposing a sanction therefor.

If you have any questions or concerns please call the Town Administrator's Office at 508-520-4949.

Sincerely,

  
Jamie Hellen  
Town Administrator

Cc: Thomas Lynch, Police Chief  
Franklin Town Council Members

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

## OFFICE OF THE TOWN ADMINISTRATOR

March 23, 2022

Dharma Bhakti Corporation d/b/a Liquor World  
Attn: Nitant R. Raval, Manager  
365 West Central Street  
Franklin, MA 02038

Re: Failed Compliance Check - Hearing Notice

Dear Mr. Raval,

This is a notice that the Town Council as the Local Licensing Authority for the Town of Franklin will hold a hearing pursuant to provision of M.G.L. Chapter 138 §64 to determine whether to modify, suspend, or revoke your alcoholic beverages license for violation of Massachusetts General Law, Chapter 138, §34: Sale, Delivery, or Furnishing of an alcoholic beverage to a person under the age of twenty-one, based upon an incident which, according to the Franklin Police, occurred on Wednesday, March 2, 2022 at approximately 6:46 PM at Liquor World located at 365 West Central Street, Franklin, MA 02038.

The hearing is scheduled to take place on Wednesday, April 13, 2022 at 7:00 PM in the Council Chambers of the Municipal Building, Second Floor, 355 East Central Street, Franklin, MA 02038. You are entitled to attend and to present evidence on your behalf.

Please feel free to call the Town Administrator's Office at 508-520-4949 if you have any questions.

Sincerely,

  
Jamie Hellen  
Town Administrator

Cc: Thomas Lynch, Police Chief  
Franklin Town Council Members



## FRANKLIN POLICE DEPARTMENT

Thomas J. Lynch, Chief of Police  
James M. West, Deputy Chief of Police  
911 Panther Way, Franklin, MA 02038  
Telephone: (508) 528-1212  
Fax: (508) 520-4747  
[www.franklinma.gov/police-department](http://www.franklinma.gov/police-department)

### NOTICE OF VIOLATION

**LICENSEE NAME:** Liquor World (Dharma Bhakti Corporation)

**ADDRESS:** 365 West Central St., Franklin, MA

THIS IS TO NOTIFY YOU THAT ON **MARCH 2, 2022** AT APPROXIMATELY **6:46 P.M.**, YOUR LICENSED ESTABLISHMENT WAS INVESTIGATED BY OFFICERS OF THE **FRANKLIN POLICE DEPARTMENT**, DURING WHICH TIME IT IS ALLEGED THAT YOU VIOLATED:

**204 CMR 2.05 (2) PERMITTING AN ILLEGALITY ON THE LICENSED PREMISES, TO WIT: CHAPTER 138, SECTION 34, SALE OR DELIVERY OF AN ALCOHOLIC BEVERAGE TO A PERSON UNDER TWENTY-ONE YEARS OF AGE.**

UNDER MGL, CHAPTER 30A, YOU HAVE THE RIGHT TO A HEARING ON THIS MATTER BEFORE THE LICENSING AUTHORITY REGARDING THIS VIOLATION.

YOU WILL BE NOTIFIED VIA CERTIFIED MAIL TO APPEAR FOR A HEARING BEFORE THE LICENSING AUTHORITY (FRANKLIN TOWN COUNCIL).

SERVICE IN HAND BY: *Lt. [Signature]* *L7* DATE: *3/3/22*  
OFFICER

RECEIVED BY: *[Signature]* DATE: *3/3/22*  
LICENSEE REPRESENTATIVE



Franklin Police  
Department  
(US/Eastern)

## Franklin Police Department

### Incident Report

911 Panther Way Franklin, MA 02038

Phone: (508) 528 - 1212 Fax: (508) 520 - 4747

ORI MA0111000	County Norfolk County	Venue Franklin	Report # 2022-I-00303
Report Date / Time 03/02/2022 18:46 Hrs	Occurrence Date / Time 03/02/2022 18:46 Hrs	File Class	

Nature of Incident Liquor Violation	Supplements Approved Report (1)
--	------------------------------------

Summary
---------

### Incident Location

Address 365 West Central Street	City Franklin	State	ZIP	Country United States of America
County: Norfolk County	Township of Occurrence	Clery Location		
Latitude 42.08838	Longitude -71.412167	Beat	Sub-Beat	

### Officers Involved

Role Reporting	Name Patrol Officer T. Peabody (#PT01)	Agency Franklin Police Department	Supp # 0
-------------------	---	--------------------------------------	-------------

### Incident People

Roles Other Contact Person	Supp # 0		
Name MAND, SAICHANDI (Primary Name)	Title	Date of Birth	
Race	Sex	Age at Occurrence	DL #



## Incident Narratives

## Original Narrative

Author:

Date Created:

Supp #:

Patrol Officer T. Peabody #PT01 03/02/2022 1947 Hrs 0

1. On Wednesday, March 3, 2022, at approximately 6:46 pm. I, Officer Tyler J. Peabody #52, of the Franklin Police Department, along with Officer Ricci, was assigned to a plain clothes assignment to assess alcohol compliance in various establishments in the Town of Franklin. We checked compliance by using an 18 year old decoy
2. At approximately 6:46 pm, our decoy entered Liquor World, located at 365 W Central Street. The decoy picked up a 6-pack of Bud Light out of the refrigeration section and purchased the 6-pack at the front counter. The decoy used \$7 to purchase the beer, which was provided by the Franklin Police Department.
3. Upon the successful transaction, the decoy exited the store with the 6-pack of Bud Light and Officer Ricci took possession. The decoy was not asked to provide an ID nor was he questioned about his age.
4. A short time later, Officer Ricci and I returned to Liquor World and spoke with the cashier. The cashier was identified as Saichandi Mand. There was no manager present. We advised him that the owner would be hearing from either the Franklin Police Department or the Franklin Town Council in the near future.
5. A photograph was taken of the 6-pack and attached to the incident. The 6-pack was destroyed per departmental protocol.

Respectfully Submitted,

Officer Tyler Peabody

Signed: Patrol Officer T. Peabody #PT01

Reviewed: Lieutenant E. Zimmerman #ZE01

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

## Memorandum

April 29, 2022

To: Town Council  
From: Jamie Hellen, Town Administrator  
Alecia Alleyne, Assistant to the Town Administrator

Re: **Resolution 22-27: Order of Acceptance of Joseph Circle as Public Way and Related Utility and Drainage Easements**  
**Resolution 22-28: Order of Acceptance of Susan's Way and a portion of Lawrence Drive as Public Ways and Related Utility and Drainage Easements**

---

The Franklin Town Council will hold a public hearing on May 4, 2022 to determine whether it is in the public interest to accept the above named streets, or portions thereof, as public ways, together with related easements. The Planning Board voted unanimously at its April 25, 2022 meeting to recommend street acceptance to the Town Council.

The Town's acceptance of a street as a public way is a legal requirement for the Town to perform maintenance and repair work. It is also necessary for Town to qualify for receipt of Chapter 90 funds for these roads from the State.

Attached are copies of the Abutters Notice, Legal Ad, maps, and the Planning Board recommendation letter dated April 26, 2022 from Gregory Rondeau, Chairman.

If you have any additional questions please feel free to contact me.

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

April 19, 2022

**Re: Notice of Town Council Public Hearing on Accepting Joseph Circle, including two parcels with frontage on Beech St., Susan's Way, including two parcels with frontage on King St., and a portion of Lawrence Drive as public ways**

Dear Resident,

As provided in Chapter 163 of the Legislative Acts of 2011 "An Act Providing a Simplified Procedure for Municipal Acceptance of Subdivision Roads in the City known as the Town of Franklin", the Franklin Town Council will hold a public hearing to determine whether it is in the public interest to accept Joseph Circle, including two parcels with frontage on Beech St., Susan's Way, including two parcels with frontage on King St., and a portion of Lawrence Drive as public ways. The Town's acceptance of a street as a public way is a legal requirement for the Town to perform maintenance and repair work. As an abutter, you are hereby notified that you have a right to attend the public hearing and to speak either in favor of or in opposition to the Town's acceptance of the named streets as public ways. Following the close of the public hearing, the Town Council will vote on an order of acceptance.

The hearing will be held during the Town Council Meeting at 7:00 pm on May 4, 2022 at the Municipal Building, 2nd floor Council Chambers, 355 E. Central St., Franklin, MA, and also via the "ZOOM" platform. Residents can visit the Town website ([Franklinma.gov](http://Franklinma.gov)) town calendar for up to date meeting information.

Please call the Town Administrator's Office at (508) 520-4949 if you require further information or to make arrangements for translation services.

Very truly yours,

Jamie Hellen  
Franklin Town Administrator

JH:ce

**NOTICE OF PUBLIC HEARING  
FRANKLIN, MA**

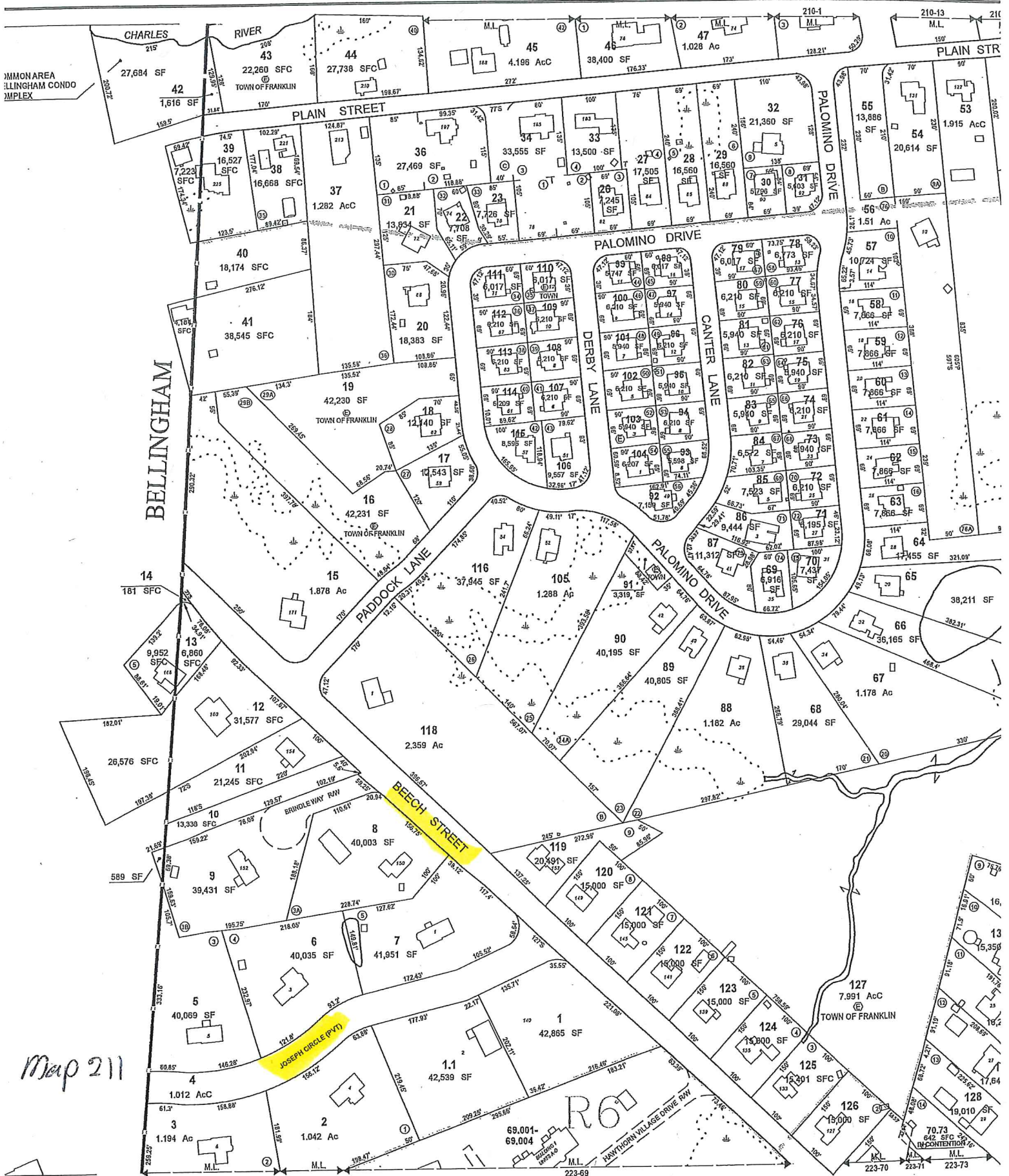
The Franklin Town Council will hold a public hearing to determine whether it is in the public interest to accept Joseph Circle, including two parcels with frontage on Beech St., Susan's Way, including two parcels with frontage on King St., and a portion of Lawrence Drive as public ways. This hearing will be held during the Town Council Meeting at 7:00 pm on May 4, 2022 and will provide an open forum for discussion. Location: Municipal Building, 2nd floor Council Chambers, 355 E. Central Street, Franklin, MA, and also via the "ZOOM" platform. Residents can visit the Town calendar on [franklinma.gov](http://franklinma.gov) for up to date meeting information. Please call the Town Administrator's Office at (508) 520-4949 if you require further information or to make arrangements for translation services.

Submitted by,

Julie McCann

---





FOR LEGAL

ANE

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AREA SURVEYED ..... Ac  
 AREA CALCULATED ..... Ac  
 RECORD DIMENSION ..... 100'  
 SCALED DIMENSION ..... 100'S  
 MATCH LINE ..... M.L.  
 WATER ..... W

**LEGEND**

EXEMPT PROPERTY .....  
 SUBMISSION LOT NO. .....  
 BUILDING/HOUSE NUMBER .....  
 RIGHT OF WAY/ACCESS .....  
 WETLANDS ..... W

FEET 100 50 0 100 200 300  
 METERS 25 12.5 0 25 50 75  
 SCALE: 1" = 100'  
 REVISED TO: JANUARY 1, 2021





**LEGEND**

- Ac
- AcC
- 100'
- 100'S
- M.L.
- W.
- EXEMPT PROPERTY
- SUBDIVISION LOT NO.
- BUILDING/HOUSE NUMBER
- RIGHT OF WAY/ACCESS
- WETLANDS

SCALE: 1" = 100'

REVISD TO: JANUARY 1, 2021

PROPERTY MAPS

**FRANKLIN**

MASSACHUSETTS

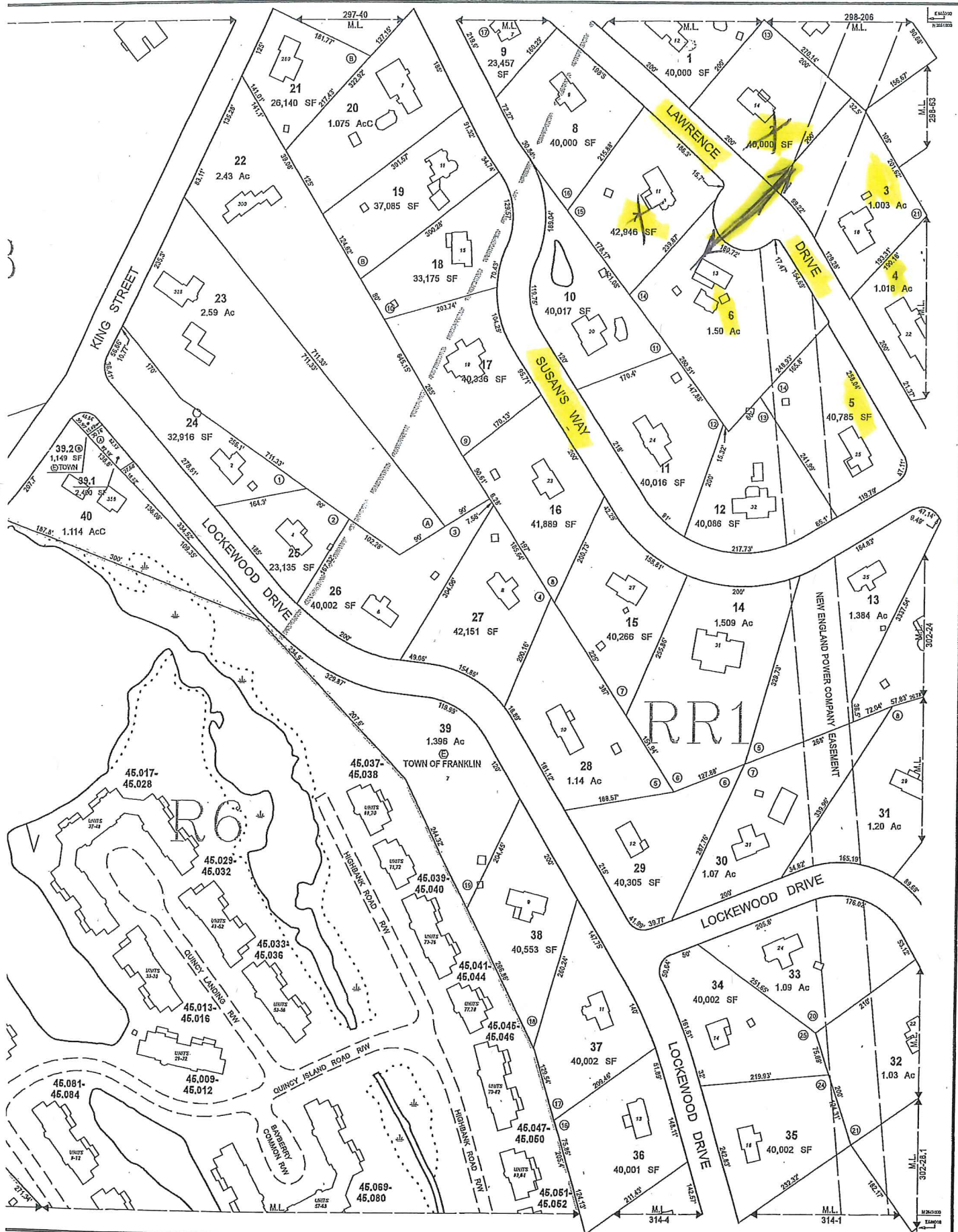
INDEX DIAGRAM

287	286	285
286	287	288
304	303	302

MAP NO.

**297**





1. PROPERTY  
 2. VISION LOT NO.  
 3. HIGHWAY NUMBER  
 4. OF VARIANCE  
 5. UNITS

FEET  
 100 50 0 100 200 300  
 METERS  
 25 12.5 0 25 50 75

SCALE: 1" = 100'  
 REVISED TO: JANUARY 1, 2021

PROPERTY MAPS  
**FRANKLIN**  
 MASSACHUSETTS

INDEX DIAGRAM  
 MAP NO.  
**303**

296	297	298
304	303	302
313	314	315



THIS MAP IS FOR ASSESSMENT PURPOSES. IT IS NOT VALID FOR LEGAL DESCRIPTION OR CONVEYANCE.

THE HORIZONTAL DATUM IS THE MASSACHUSETTS STATE PLANE S. 1 COORDINATE SYSTEM, NAD 83.

PHOTOGRAPHY DATE: APRIL 15, 2003

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AREA SURVEYED ..... Ac  
AREA CALCULATED ..... AcC  
RECORD DIMENSION ..... 100'  
SCALED DIMENSION ..... 100'S  
MATCH LINE ..... M.L.  
WATER ..... W

**LEGEND**  
EXEMPT PROPERTY .....  
SUBDIVISION LOT NO. ....  
BUILDING/HOUSE NUMBER .....  
RIGHT OF WAY/ACCESS .....  
WETLANDS ..... W



# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



PLANNING BOARD

Phone: (508) 520-4907

TOWN OF FRANKLIN  
TOWN CLERK  
www.franklinma.gov

2022 APR 27 P 4:20

RECEIVED

April 26, 2022

Nancy Danello, Town Clerk  
Town of Franklin  
355 East Central Street  
Franklin, MA 02038

**RE:** Street Acceptance – Joseph Circle, Lawrence Drive and Susan's Way

Dear Mrs. Danello:

Please be advised that at its meeting on Monday, April 25, 2022 upon motion duly made and seconded, the Planning Board voted (5-0) to recommend street acceptance to Town Council for the following Roadways:

Joseph Circle  
Lawrence Drive  
Susan's Way

If you should have any questions concerning this matter, please contact the planning staff.

Sincerely,

Gregory Rondeau, Chairman  
Planning Board

cc: Town Council  
Administration  
Building Department  
DPW/Engineer



## **TOWN OF FRANKLIN, MASSACHUSETTS**

Financial Statements  
For the Year Ended June 30, 2021

(With Independent Auditors' Report Thereon)

## TABLE OF CONTENTS

	<u>Page</u>
<b>INDEPENDENT AUDITORS' REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	4
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-Wide Financial Statements:</b>	
Statement of Net Position	13
Statement of Activities	15
<b>Fund Financial Statements:</b>	
<b>Governmental Funds:</b>	
Balance Sheet	16
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	17
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
<b>Proprietary Funds:</b>	
Statement of Net Position	20
Statement of Revenues, Expenses, and Changes in Fund Net Position	21
Statement of Cash Flows	22
<b>Fiduciary Funds:</b>	
Statement of Fiduciary Net Position	23
Statement of Changes in Fiduciary Net Position	24
<b>Notes to Financial Statements</b>	25

## **REQUIRED SUPPLEMENTARY INFORMATION**

### **Budget and Actual:**

Schedule of Revenues, Expenditures, and Other Financing Sources/(Uses) – Budget and Actual – General Fund	60
--	----

Notes to Required Supplementary Information for Budget	61
--	----

### **Pension:**

Schedule of Proportionate Share of the Net Pension Liability	62
--	----

Schedule of Pension Contributions	63
-----------------------------------	----

### **OPEB:**

Schedule of Changes in the Net OPEB Liability	64
---	----

Schedules of Net OPEB Liability, Contributions, and Investment Returns	65
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## INDEPENDENT AUDITORS' REPORT

To the Town Council  
Town of Franklin, 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 Franklin, Massachusetts, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town'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 Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

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Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

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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, the major fund, and the aggregate remaining fund information of the Town of Franklin, Massachusetts, as of June 30, 2021, 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 Management's Discussion and Analysis, the Budgetary Comparison for the General Fund, and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2022 on our consideration of the Town's 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 solely 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 the effectiveness of the Town's 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's internal control over financial reporting and compliance.

Andover, Massachusetts  
April 1, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Franklin, Massachusetts (the Town) we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2021.

### **Overview of the Financial Statements**

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

#### ***Government-Wide Financial Statements***

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

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

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

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

#### ***Fund Financial Statements***

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



### ***Governmental Funds***

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the 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.

### ***Proprietary Funds***

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

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met: (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, enterprise funds are used to account for sewer, water and solid waste operations. The sewer and water funds are considered to be major funds.

### ***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 statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

### ***Notes to Financial Statements***

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

### ***Required Supplementary Information***

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

### **Financial Highlights**

- As of the close of the current fiscal year, net position in governmental activities was \$84,101,830 a change of \$2,084,922, and net position in business-type activities was \$60,722,234, a change of \$3,204,018.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$38,207,351, a change of \$4,150,703 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$14,330,669, a change of \$3,099,086 in comparison to the prior year.

### **Government-Wide Financial Analysis**

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

	NET POSITION (in thousands)					
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets	\$ 45,941	\$ 40,535	\$ 14,798	\$ 19,875	\$ 60,739	\$ 60,410
Noncurrent assets	<u>225,583</u>	<u>229,393</u>	<u>75,163</u>	<u>68,289</u>	<u>300,746</u>	<u>297,682</u>
Total assets	271,524	269,928	89,961	88,164	361,485	358,092
Deferred outflows of resources	6,744	5,814	96	92	6,840	5,906
Current liabilities	11,403	10,210	4,094	17,872	15,497	28,082
Noncurrent liabilities	<u>163,970</u>	<u>175,171</u>	<u>24,975</u>	<u>12,734</u>	<u>188,945</u>	<u>187,905</u>
Total liabilities	175,373	185,381	29,069	30,606	204,442	215,987
Deferred inflows of resources	18,794	8,344	266	132	19,060	8,476
Net investment in capital assets	167,583	168,217	50,497	49,339	218,080	217,556
Restricted	12,280	14,236	-	-	12,280	14,236
Unrestricted	<u>(95,762)</u>	<u>(100,436)</u>	<u>10,225</u>	<u>8,179</u>	<u>(85,537)</u>	<u>(92,257)</u>
Total net position	\$ <u>84,101</u>	\$ <u>82,017</u>	\$ <u>60,722</u>	\$ <u>57,518</u>	\$ <u>144,823</u>	\$ <u>139,535</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$144,824,064, a change of \$5,288,940 in comparison to the prior year.

The largest portion of net position \$218,079,879 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$12,280,143 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(85,535,958) primarily resulting from unfunded pension and OPEB liabilities.

**CHANGES IN NET POSITION (in thousands)**

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program revenues:						
Charges for services	\$ 7,009	\$ 7,227	\$ 16,257	\$ 15,103	\$ 23,266	\$ 22,330
Operating grants and contributions	59,196	53,882	-	-	59,196	53,882
General revenues:						
Property taxes	84,353	80,659	-	-	84,353	80,659
Excises	5,951	5,960	-	-	5,951	5,960
Penalties, interest, and other taxes	431	300	-	-	431	300
Grants and contributions not restricted to specific programs	4,892	5,582	-	-	4,892	5,582
Investment income	472	917	29	28	501	945
Miscellaneous	350	218	307	17	657	235
Betterment revenue	-	-	13	21	13	21
Total revenues	162,654	154,745	16,606	15,169	179,260	169,914

(continued)

(continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Expenses:						
General government	15,022	17,104	-	-	15,022	17,104
Public safety	16,972	15,588	-	-	16,972	15,588
Education	109,149	109,418	-	-	109,149	109,418
Public works	7,546	6,644	-	-	7,546	6,644
Human services	1,118	1,028	-	-	1,118	1,028
Culture and recreation	2,293	2,566	-	-	2,293	2,566
Interest on long-term debt	2,413	2,576	-	-	2,413	2,576
Intergovernmental	6,034	5,806	-	-	6,034	5,806
Sewer services	-	-	5,290	6,317	5,290	6,317
Water services	-	-	5,659	6,525	5,659	6,525
Sanitation	-	-	2,476	2,350	2,476	2,350
Total expenses	<u>160,547</u>	<u>160,730</u>	<u>13,425</u>	<u>15,192</u>	<u>173,972</u>	<u>175,922</u>
Change in net position before transfers	2,107	(5,985)	3,181	(23)	5,288	(6,008)
Transfers in (out)	<u>(23)</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	2,084	(5,985)	3,204	(23)	5,288	(6,008)
Net position - beginning of year, as restated	<u>82,017</u>	<u>88,002</u>	<u>57,518</u>	<u>57,541</u>	<u>139,535</u>	<u>145,543</u>
Net position - end of year	<u>\$ 84,101</u>	<u>\$ 82,017</u>	<u>\$ 60,722</u>	<u>\$ 57,518</u>	<u>\$ 144,823</u>	<u>\$ 139,535</u>

### ***Governmental Activities***

Governmental activities for the year resulted in a change in net position of \$2,084,922. Key elements of this change are as follows:

Depreciation expense in excess of principal debt service	\$ (5,421,215)
Change in pension expense from GASB 68	1,117,106
Change in OPEB expense from GASB 75	(1,728,121)
Capital improvements purchased with current year revenues	4,136,569
General fund budgetary surplus	3,260,743
Other	<u>719,840</u>
Total	<u>\$ 2,084,922</u>

### ***Business-Type Activities***

Business-type activities for the year resulted in a change in net position of \$3,204,018. The Water fund's net position increased \$2,174,789 primarily due to user rates raised for capital outlay in the amount of \$2,103,000. The Sewer fund's net position increased \$784,193 primarily due to user rates raised for capital outlay in the amount of \$506,000.

## Financial Analysis of Town's Funds

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

### ***Governmental Funds***

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

#### ***General Fund***

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$14,330,669, while total fund balance was \$25,375,236. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>	<u>% of General Fund Expenditures*</u>
Unassigned fund balance	\$ 14,330,669	\$ 11,231,583	\$ 3,099,086	11.4%
Total fund balance	\$ 25,375,236	\$ 22,201,265	\$ 3,173,971	20.2%

\* Expenditure amounts used to calculate the above percentages have been adjusted to exclude the on-behalf payment from the Commonwealth to the Massachusetts Teachers Retirement System of \$8,781,592.

The total fund balance of the General Fund changed by \$3,173,971 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 3,210,192
Expenditures and encumbrances less than budget	1,450,388
Use of free cash as a funding source	(2,754,668)
Increase to stabilization funds	1,743,569
Other	<u>(475,510)</u>
Total	\$ <u>3,173,971</u>



Included in the total General Fund balance are the Town's stabilization accounts with the following balances:

	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
General stabilization	\$ 6,634,735	\$ 6,450,421	\$ 184,314
Budget stabilization	1,039,145	13,000	1,026,145
Open space acquisition stabilization	2,533,290	2,365,135	168,155
Athletic fields stabilization	636,309	459,173	177,136
Fire truck stabilization	16,855	312,475	(295,620)
Property acquisition / FAC maintenance stabilization	290,283	274,863	15,420
Traffic signal stabilization	4,649	4,649	-
Metacomet Emergency Communications Center (MECC)	<u>468,019</u>	<u>-</u>	<u>468,019</u>
Total	<u>\$ 11,623,285</u>	<u>\$ 9,879,716</u>	<u>\$ 1,743,569</u>

#### *Federal Grants Fund*

The Federal Grants fund balance changed by \$(436,532) primarily from timing differences between the receipt and disbursement of grants.

#### *Nonmajor Governmental Funds*

The nonmajor fund balance changed by \$1,413,264 primarily from timing differences between the receipt and disbursement of grants and timing differences between capital expenditures and permanent financing of capital projects.

#### **Proprietary Funds**

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

Unrestricted net position of the enterprise funds at the end of the year amounted to \$10,225,542, a change of \$2,046,199 in comparison to the prior year, primarily due to user rates raised to cover capital costs of \$2,609,000.

#### **General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$10,238,579 comprised primarily of \$6,086,392 of prior year encumbrances and article carryforwards and \$2,754,668 of various capital items fund by free cash and transfers.

Revenue surplus for the current year was \$3,210,191 compared to \$793,353 in the prior year. Primarily due to more favorable budgetary results from motor vehicle excise collections, charges for services, and license and permit revenue.

## Capital Asset and Debt Administration

### ***Capital Assets***

Total investment in capital assets for governmental and business-type activities at year-end amounted to \$300,037,698 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

Major capital asset events during the current fiscal year include the following:

- \$7,271,962 for wastewater treatment plant.
- \$1,401,946 for water system improvements.
- \$1,107,818 for two new fire trucks.

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

### ***Long-Term Debt***

At the end of the current fiscal year, total bonds and loans outstanding, including unamortized premium, was \$85,197,074, all of which was backed by the full faith and credit of the Town.

During the fiscal year, the Town's Standard & Poor's credit rating remained unchanged at AA+.

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

### ***Stabilization and Other Accounts***

The Town has made extensive efforts to maintain and increase their stabilization and other account balances. This effort allows the town to reduce future debt requirements and stabilize the Town finances. There have been many different stabilization funds that have been created and used throughout the years based on the Town's needs. The other account balances are set aside to prepare the Town for future costs including OPEB. Refer to page 10 for the stabilization breakout. Refer to page 23 for OPEB reserve established as a fiduciary trust fund.

Below is the breakout of other reserve accounts:

Affordable housing trust	\$ 1,030,573
Workers compensation fund	348,501
Unemployment compensation	358,320
Group insurance	702,032
Municipal insurance	63,097

## **Requests for Information**

This financial report is designed to provide a general overview of the Town of Franklin'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:

Finance Director's Office  
355 East Central Street  
Franklin, Massachusetts 02038

**TOWN OF FRANKLIN, MASSACHUSETTS**

Statement of Net Position  
June 30, 2021

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>Assets</b>			
Current:			
Cash and short-term investments	\$ 29,196,030	\$ 9,827,331	\$ 39,023,361
Investments	14,650,842	-	14,650,842
Receivables, net of allowance for uncollectibles:			
Property taxes	513,316	-	513,316
Excises	464,765	-	464,765
User fees	573,613	3,966,072	4,539,685
Intergovernmental	-	994,263	994,263
Betterments	1,172	10,770	11,942
Other assets	<u>541,151</u>	<u>-</u>	<u>541,151</u>
Total Current Assets	45,940,889	14,798,436	60,739,325
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	665,121	-	665,121
Betterments	371	43,521	43,892
Capital assets:			
Land and construction in progress	18,719,170	6,370,617	25,089,787
Other capital assets, net of accumulated depreciation	<u>206,198,852</u>	<u>68,749,059</u>	<u>274,947,911</u>
Total Noncurrent Assets	<u>225,583,514</u>	<u>75,163,197</u>	<u>300,746,711</u>
Total Assets	271,524,403	89,961,633	361,486,036
<b>Deferred Outflows of Resources</b>			
Related to pensions	<u>6,743,524</u>	<u>95,627</u>	<u>6,839,151</u>
Total Deferred Outflows of Resources	6,743,524	95,627	6,839,151

(continued)

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Statement of Net Position  
June 30, 2021

(continued)

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>Liabilities</b>			
Current:			
Warrants and accounts payable	1,267,623	339,974	1,607,597
Accrued liabilities	2,365,925	78,347	2,444,272
Unearned revenue	2,089,404	-	2,089,404
Notes payable	-	1,200,000	1,200,000
Held for performance guarantees	919,111	-	919,111
Other current liabilities	210,801	-	210,801
Current portion of long-term liabilities:			
Bonds and loans payable	4,466,283	2,470,981	6,937,264
Compensated absences	<u>83,041</u>	<u>4,736</u>	<u>87,777</u>
Total Current Liabilities	11,402,188	4,094,038	15,496,226
Noncurrent:			
Bonds and loans payable, net of current portion	54,899,131	23,360,679	78,259,810
Net pension liability	38,824,538	550,554	39,375,092
Net OPEB liability	68,668,848	973,764	69,642,612
Compensated absences, net of current portion	<u>1,577,788</u>	<u>89,983</u>	<u>1,667,771</u>
Total Noncurrent Liabilities	<u>163,970,305</u>	<u>24,974,980</u>	<u>188,945,285</u>
Total Liabilities	175,372,493	29,069,018	204,441,511
<b>Deferred Inflows of Resources</b>			
Related to pensions	7,318,687	103,783	7,422,470
Related to OPEB	11,440,003	162,225	11,602,228
Taxes collected in advance	<u>34,914</u>	<u>-</u>	<u>34,914</u>
<b>Total Deferred Inflows of Resources</b>	<u>18,793,604</u>	<u>266,008</u>	<u>19,059,612</u>
<b>Net Position</b>			
Net investment in capital assets	167,583,187	50,496,692	218,079,879
Restricted for:			
Grants and other statutory restrictions	10,170,031	-	10,170,031
Permanent funds:			
Nonexpendable	508,930	-	508,930
Expendable	1,601,182	-	1,601,182
Unrestricted	<u>(95,761,500)</u>	<u>10,225,542</u>	<u>(85,535,958)</u>
<b>Total Net Position</b>	<u>\$ 84,101,830</u>	<u>\$ 60,722,234</u>	<u>\$ 144,824,064</u>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Statement of Activities  
For the Year Ended June 30, 2021

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Governmental</u>	<u>Business-</u>	<u>Total</u>
		<u>Services</u>	<u>Grants and</u>	<u>Activities</u>	<u>Type</u>	
			<u>Contributions</u>		<u>Activities</u>	
<b>Governmental Activities</b>						
General government	\$ 15,022,014	\$ 806,178	\$ 3,836,979	\$ (10,378,857)	\$ -	\$ (10,378,857)
Public safety	16,972,278	3,886,772	333,654	(12,751,852)	-	(12,751,852)
Education	109,149,490	1,358,016	54,689,385	(53,102,089)	-	(53,102,089)
Public works	7,546,499	301,183	39,507	(7,205,809)	-	(7,205,809)
Health and human services	1,117,815	141,715	164,325	(811,775)	-	(811,775)
Culture and recreation	2,292,815	515,467	132,248	(1,645,100)	-	(1,645,100)
Interest on long-term debt	2,413,114	-	-	(2,413,114)	-	(2,413,114)
Intergovernmental	6,033,685	-	-	(6,033,685)	-	(6,033,685)
Total Governmental Activities	160,547,710	7,009,331	59,196,098	(94,342,281)	-	(94,342,281)
<b>Business-Type Activities</b>						
Sewer services	5,289,864	6,047,478	-	-	757,614	757,614
Water services	5,659,281	7,515,298	-	-	1,856,017	1,856,017
Solid waste services	2,476,214	2,694,585	-	-	218,371	218,371
Total Business-Type Activities	13,425,359	16,257,361	-	-	2,832,002	2,832,002
Total	\$ 173,973,069	\$ 23,266,692	\$ 59,196,098	(94,342,281)	2,832,002	(91,510,279)
<b>General Revenues</b>						
Property taxes				84,353,373	-	84,353,373
Excises				5,950,852	-	5,950,852
Penalties, interest and other taxes				431,407	-	431,407
Grants and contributions not restricted to specific programs				4,892,473	-	4,892,473
Investment income				471,817	29,325	501,142
Miscellaneous				349,978	306,631	656,609
Betterment revenue				-	13,363	13,363
Transfers, net				(22,697)	22,697	-
Total general revenues				96,427,203	372,016	96,799,219
Change in Net Position				2,084,922	3,204,018	5,288,940
<b>Net Position</b>						
Beginning of year, as restated				82,016,908	57,518,216	139,535,124
End of year				\$ 84,101,830	\$ 60,722,234	\$ 144,824,064

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



**TOWN OF FRANKLIN, MASSACHUSETTS**

Governmental Funds  
Balance Sheet  
June 30, 2021

	General <u>Fund</u>	Federal Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Assets</b>				
Cash and short-term investments	\$ 14,848,486	\$ 1,829,104	\$ 12,518,440	\$ 29,196,030
Investments	13,601,210	-	1,049,632	14,650,842
Receivables:				
Property taxes	1,459,410	-	-	1,459,410
Excises	856,439	-	-	856,439
User fees	1,689,453	-	-	1,689,453
Other assets	<u>541,151</u>	<u>-</u>	<u>-</u>	<u>541,151</u>
Total Assets	\$ <u>32,996,149</u>	\$ <u>1,829,104</u>	\$ <u>13,568,072</u>	\$ <u>48,393,325</u>
<b>Liabilities</b>				
Warrants and accounts payable	\$ 792,479	\$ 120,350	\$ 354,202	\$ 1,267,031
Accrued liabilities	1,658,306	593	-	1,658,899
Unearned revenue	-	2,089,404	-	2,089,404
Held for performance guarantees	919,111	-	-	919,111
Other liabilities	<u>210,801</u>	<u>-</u>	<u>512</u>	<u>211,313</u>
Total Liabilities	3,580,697	2,210,347	354,714	6,145,758
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	4,005,302	-	-	4,005,302
Taxes collected in advance	<u>34,914</u>	<u>-</u>	<u>-</u>	<u>34,914</u>
Total Deferred Inflows of Resources	4,040,216	-	-	4,040,216
<b>Fund Balances</b>				
Nonspendable	-	-	508,930	508,930
Restricted	1,540,053	-	12,704,428	14,244,481
Committed	8,157,135	-	-	8,157,135
Assigned	1,347,379	-	-	1,347,379
Unassigned	<u>14,330,669</u>	<u>(381,243)</u>	<u>-</u>	<u>13,949,426</u>
Total Fund Balances	<u>25,375,236</u>	<u>(381,243)</u>	<u>13,213,358</u>	<u>38,207,351</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>32,996,149</u>	\$ <u>1,829,104</u>	\$ <u>13,568,072</u>	\$ <u>48,393,325</u>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
in the Statement of Net Position  
June 30, 2021

<b>Total governmental fund balances</b>	\$ 38,207,351
<ul style="list-style-type: none"><li>• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</li></ul>	224,918,022
<ul style="list-style-type: none"><li>• Revenues are reported on the accrual basis of accounting and are not deferred until collection.</li></ul>	2,218,871
<ul style="list-style-type: none"><li>• In the Statement of Activities, interest is accrued on outstanding long-term liabilities, whereas in governmental funds interest is not reported until due.</li></ul>	(707,619)
<ul style="list-style-type: none"><li>• Long-term liabilities, including bonds payable, net pension liability, net OPEB liability are not due and payable in the current period and, therefore, are not reported in the governmental funds:</li></ul>	
Bonds payable	(59,365,414)
Net pension liability and related deferred outflows and inflows of resources	(39,399,701)
Net OPEB liability and related deferred inflows of resources	(80,108,851)
Compensated absences	<u>(1,660,829)</u>
<b>Net position of governmental activities</b>	\$ <u>84,101,830</u>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2021

	General <u>Fund</u>	Federal Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Revenues</b>				
Property taxes	\$ 84,296,225	\$ -	\$ -	\$ 84,296,225
Excises	5,949,423	-	-	5,949,423
Penalties, interest and other taxes	396,474	-	107	396,581
Charges for services	3,124,803	-	2,035,732	5,160,535
Licenses and permits	1,542,885	-	-	1,542,885
Intergovernmental	40,962,267	2,417,716	8,603,123	51,983,106
Fines and forfeitures	57,358	-	3,745	61,103
Contributions	-	-	403,983	403,983
Investment income (loss)	613,853	79	(142,114)	471,818
Miscellaneous	<u>352,974</u>	<u>-</u>	<u>646,150</u>	<u>999,124</u>
Total Revenues	137,296,262	2,417,795	11,550,726	151,264,783
<b>Expenditures</b>				
Current:				
General government	10,244,771	-	1,073,898	11,318,669
Public safety	12,267,590	103,965	749,782	13,121,337
Education	76,225,919	-	7,118,075	83,343,994
Public works	4,760,442	-	105,912	4,866,354
Health and human services	660,206	168	148,251	808,625
Culture and recreation	1,250,364	-	229,635	1,479,999
Insurance and benefits	12,362,368	-	-	12,362,368
Debt service:				
Principal	4,164,000	-	-	4,164,000
Interest	2,497,740	-	-	2,497,740
Intergovernmental	6,033,685	-	-	6,033,685
Capital outlay	<u>3,733,668</u>	<u>2,750,194</u>	<u>2,838,656</u>	<u>9,322,518</u>
Total Expenditures	<u>134,200,753</u>	<u>2,854,327</u>	<u>12,264,209</u>	<u>149,319,289</u>
Excess (deficiency) of revenues over expenditures	3,095,509	(436,532)	(713,483)	1,945,494
<b>Other Financing Sources (Uses)</b>				
Issuance of bonds	-	-	1,892,900	1,892,900
Bond premiums	-	-	335,006	335,006
Transfers in	416,159	-	315,000	731,159
Transfers out	<u>(337,697)</u>	<u>-</u>	<u>(416,159)</u>	<u>(753,856)</u>
Total Other Financing Sources (Uses)	<u>78,462</u>	<u>-</u>	<u>2,126,747</u>	<u>2,205,209</u>
Change in fund balance	3,173,971	(436,532)	1,413,264	4,150,703
Fund Balances, at Beginning of Year, as restated	<u>22,201,265</u>	<u>55,289</u>	<u>11,800,094</u>	<u>34,056,648</u>
Fund Balances, at End of Year	\$ <u><u>25,375,236</u></u>	\$ <u><u>(381,243)</u></u>	\$ <u><u>13,213,358</u></u>	\$ <u><u>38,207,351</u></u>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
In Fund Balances of Governmental Funds To the Statement of Activities  
For the Year Ended June 30, 2021

<b>Net changes in fund balances - total governmental funds</b>	<b>\$ 4,150,703</b>
<ul style="list-style-type: none"><li>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:</li></ul>	
Capital outlay	5,781,551
Depreciation	(9,585,215)
<ul style="list-style-type: none"><li>The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:</li></ul>	
Issuance of debt	(1,892,900)
Repayments of debt	4,164,000
Additions to bond premium	(335,006)
Amortization of bond premium	49,380
<ul style="list-style-type: none"><li>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.</li></ul>	
	241,292
<ul style="list-style-type: none"><li>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:</li></ul>	
Change in pension expense from GASB 68	1,117,106
Change in OPEB expense from GASB 75	(1,728,121)
Change in compensated absences	86,886
Change in accrued interest	35,246
<b>Change in net position of governmental activities</b>	<b>\$ <u>2,084,922</u></b>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Proprietary Funds  
Statement of Net Position  
June 30, 2021

	Business-Type Activities Enterprise Funds			
	Sewer Fund	Water Fund	Nonmajor Solid Waste Fund	Total
<b>Assets</b>				
Current:				
Cash and short-term investments	\$ 4,358,253	\$ 4,722,533	\$ 746,545	\$ 9,827,331
Receivables, net of allowance for uncollectibles:				
User fees	1,630,369	2,100,937	234,766	3,966,072
Betterments	10,770	-	-	10,770
Intergovernmental receivables	-	994,263	-	994,263
Total Current Assets	5,999,392	7,817,733	981,311	14,798,436
Noncurrent:				
Receivables, net of allowance for uncollectibles:				
Betterments	43,521	-	-	43,521
Capital assets:				
Land and construction in progress	466,751	5,856,935	46,931	6,370,617
Other capital assets, net of accumulated depreciation	10,295,996	58,453,063	-	68,749,059
Total Noncurrent Assets	10,806,268	64,309,998	46,931	75,163,197
Total Assets	16,805,660	72,127,731	1,028,242	89,961,633
<b>Deferred Outflows of Resources</b>				
Related to pensions	35,478	60,149	-	95,627
Total Deferred Outflows of Resources	35,478	60,149	-	95,627
<b>Liabilities</b>				
Current:				
Warrants and accounts payable	10,244	147,113	182,617	339,974
Accrued liabilities	25,684	49,506	3,157	78,347
Notes payable	-	1,200,000	-	1,200,000
Current portion of long-term liabilities:				
Bonds and loans payable	321,700	2,149,281	-	2,470,981
Compensated absences	1,757	2,561	418	4,736
Total Current Liabilities	359,385	3,548,461	186,192	4,094,038
Noncurrent:				
Bonds and loans payable, net of current portion	2,251,000	21,109,679	-	23,360,679
Net pension liability	204,257	346,297	-	550,554
Net OPEB liability	361,270	612,494	-	973,764
Compensated absences, net of current portion	33,380	48,662	7,941	89,983
Total Noncurrent Liabilities	2,849,907	22,117,132	7,941	24,974,980
Total Liabilities	3,209,292	25,665,593	194,133	29,069,018
<b>Deferred Inflows of Resources</b>				
Related to pensions	38,504	65,279	-	103,783
Related to OPEB	60,186	102,039	-	162,225
Total Deferred Inflows of Resources	98,690	167,318	-	266,008
<b>Net Position</b>				
Net investment in capital assets	9,604,460	40,845,301	46,931	50,496,692
Unrestricted	3,928,696	5,509,668	787,178	10,225,542
Total Net Position	\$ 13,533,156	\$ 46,354,969	\$ 834,109	\$ 60,722,234

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



**TOWN OF FRANKLIN, MASSACHUSETTS**

Proprietary Funds  
Statement Of Revenues, Expenses And Changes In Fund Net Position  
For the Year Ended June 30, 2021

	Business-Type Activities Enterprise Funds			
	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Nonmajor Solid Waste Fund</u>	<u>Total</u>
Operating Revenues				
Charges for services	\$ 6,047,478	\$ 7,515,298	\$ 2,694,585	\$ 16,257,361
Operating Expenses				
Salaries and benefits	1,094,852	1,623,623	184,532	2,903,007
Other operating expenses	495,658	1,794,664	2,291,682	4,582,004
Depreciation	443,843	1,869,440	-	2,313,283
Intergovernmental assessments	<u>3,216,858</u>	<u>-</u>	<u>-</u>	<u>3,216,858</u>
Total Operating Expenses	<u>5,251,211</u>	<u>5,287,727</u>	<u>2,476,214</u>	<u>13,015,152</u>
Operating Income	796,267	2,227,571	218,371	3,242,209
Nonoperating Revenues (Expenses)				
Investment income	11,500	15,375	2,450	29,325
Miscellaneous revenues	1,716	280,700	24,215	306,631
Interest expense	<u>(38,653)</u>	<u>(371,554)</u>	<u>-</u>	<u>(410,207)</u>
Total Nonoperating Revenues (Expenses)	<u>(25,437)</u>	<u>(75,479)</u>	<u>26,665</u>	<u>(74,251)</u>
Income Before Contributions and Transfers	770,830	2,152,092	245,036	3,167,958
Contributions	13,363	-	-	13,363
Transfers in	<u>-</u>	<u>22,697</u>	<u>-</u>	<u>22,697</u>
Change in Net Position	784,193	2,174,789	245,036	3,204,018
Net Position at Beginning of Year	<u>12,748,963</u>	<u>44,180,180</u>	<u>589,073</u>	<u>57,518,216</u>
Net Position at End of Year	\$ <u>13,533,156</u>	\$ <u>46,354,969</u>	\$ <u>834,109</u>	\$ <u>60,722,234</u>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Proprietary Funds  
Statement of Cash Flows  
For the Year Ended June 30, 2021

	Business-Type Activities Enterprise Funds			
	Sewer Fund	Water Fund	Nonmajor Solid Waste Fund	Total
Cash Flows From Operating Activities				
Receipts from customers and users	\$ 6,275,175	\$ 7,515,511	\$ 2,692,626	\$ 16,483,312
Payments to vendors	(3,751,650)	(2,307,055)	(2,569,441)	(8,628,146)
Payments to employees	(1,145,286)	(1,780,778)	(180,977)	(3,107,041)
Net Cash Provided By/(Used For) Operating Activities	1,378,239	3,427,678	(57,792)	4,748,125
Cash Flows From Noncapital Financing Activities				
Miscellaneous revenues	1,716	303,397	24,215	329,328
Net Cash Provided By Noncapital Financing Activities	1,716	303,397	24,215	329,328
Cash Flows From Capital and Related Financing Activities				
Acquisition and construction of capital assets	(42,309)	(9,254,210)	-	(9,296,519)
Principal payments on bonds and loans	(277,000)	(2,394,325)	-	(2,671,325)
Proceeds of notes	1,444,700	1,022,400	-	2,467,100
Interest expense	(35,260)	(435,408)	-	(470,668)
Massachusetts Clean Water Trust drawdowns	-	7,335,135	-	7,335,135
Other non-operating income	14,071	-	-	14,071
Net Cash Provided By/(Used For) Capital and Related Financing Activities	1,104,202	(3,726,408)	-	(2,622,206)
Cash Flows From Investing Activities				
Investment income	11,500	15,375	2,450	29,325
Net Change in Cash and Short-Term Investments	2,495,657	20,042	(31,127)	2,484,572
Cash and Short-Term Investments, Beginning of Year	1,862,596	4,702,491	777,672	7,342,759
Cash and Short-Term Investments, End of Year	\$ 4,358,253	\$ 4,722,533	\$ 746,545	\$ 9,827,331
Reconciliation of Operating Income to Net Cash Provided by/(Used For) Operating Activities				
Operating income	\$ 796,267	\$ 2,227,571	\$ 218,371	\$ 3,242,209
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	443,843	1,869,440	-	2,313,283
Changes in assets, liabilities, and deferred outflows/inflows:				
User fees receivable	227,697	214	(1,959)	225,952
Deferred outflows - related to pensions	(3,483)	(3,088)	-	(6,571)
Deferred outflows - related to OPEB	1,116	1,990	-	3,106
Warrants and accounts payable	(39,135)	(512,392)	(277,759)	(829,286)
Net pension liability	(49,081)	(105,519)	-	(154,600)
Net OPEB liability	(48,055)	(117,518)	-	(165,573)
Deferred inflows - related to pensions	29,123	48,548	-	77,671
Deferred inflows - related to OPEB	22,053	34,031	-	56,084
Other liabilities	(2,106)	(15,599)	3,555	(14,150)
Net Cash Provided By/(Used For) Operating Activities	\$ 1,378,239	\$ 3,427,678	\$ (57,792)	\$ 4,748,125

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Fiduciary Funds  
Statement of Fiduciary Net Position  
June 30, 2021

	Other Post Employment Benefits Trust <u>Fund</u>	Private Purpose Trust <u>Funds</u>	Custodial <u>Funds</u>
<b>Assets</b>			
Cash and short-term investments	\$ -	\$ 85,621	\$ 393,020
Investments:			
External investment pool	<u>9,805,609</u>	<u>-</u>	<u>-</u>
Total Investments	9,805,609	-	-
Total Assets	9,805,609	85,621	393,020
<b>Net Position</b>			
Restricted for OPEB purposes	9,805,609	-	-
Restricted for individuals, organizations and other governments	<u>-</u>	<u>85,621</u>	<u>393,020</u>
Total Net Position	\$ <u><u>9,805,609</u></u>	\$ <u><u>85,621</u></u>	\$ <u><u>393,020</u></u>

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

**TOWN OF FRANKLIN, MASSACHUSETTS**

Fiduciary Funds  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2021

	Other Post Employment Benefits Trust <u>Fund</u>	Private Purpose Trust Funds	Custodial Funds
<b>Additions</b>			
Contributions:			
Employers	\$ 3,533,101	\$ -	\$ -
Other	<u>-</u>	<u>40,350</u>	<u>183,651</u>
Total contributions	3,533,101	40,350	183,651
Investment income:			
Interest	-	4,471	105
Increase in fair value of investments	<u>2,073,358</u>	<u>-</u>	<u>-</u>
Net investment income	<u>2,073,358</u>	<u>4,471</u>	<u>105</u>
Total additions	5,606,459	44,821	183,756
<b>Deductions</b>			
Benefit payments to plan members beneficiaries and other systems	2,588,101	-	-
Scholarship payments	-	62,500	-
Intergovernmental payments	-	-	51,888
Student activity fund payments	<u>-</u>	<u>-</u>	<u>139,922</u>
Total deductions	<u>2,588,101</u>	<u>62,500</u>	<u>191,810</u>
Net change	3,018,358	(17,679)	(8,054)
<b>Net position restricted for OPEB and other purposes</b>			
Beginning of year, as restated	<u>6,787,251</u>	<u>103,300</u>	<u>401,074</u>
End of year	\$ <u><u>9,805,609</u></u>	\$ <u><u>85,621</u></u>	\$ <u><u>393,020</u></u>

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

## TOWN OF FRANKLIN, MASSACHUSETTS

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

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

##### ***Reporting Entity***

The Town is a municipal corporation governed by an elected Town Council. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2021, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

##### ***Government-Wide and Fund Financial Statements***

###### ***Government-Wide Financial Statements***

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

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

###### ***Fund Financial Statements***

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

##### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

###### ***Government-Wide Financial Statements***

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and

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

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

#### *Fund Financial Statements*

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

The Town reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Federal Grants Fund* accounts for Federal Grant revenue and expenditures.

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

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



The Town reports the following major proprietary funds:

- Sewer Fund
- Water Fund

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

The Town reports the following fiduciary funds:

- The *other post-employment benefit trust fund* is used to accumulate resources for health and life insurance benefits for retired employees.
- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *custodial funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include firearms charges collected on behalf of the State as well as student activity funds.

### ***Cash and Investments***

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

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

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

Investments are carried at fair value, except certificates of deposit, which are not market-linked and therefore are reported at cost. Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments that are required to be presented using the net asset value (NAV). The NAV per share is the amount of net assets attributable to each share of capital stock outstanding at the close of the period. Investments measured at the NAV for fair value are not subject to level classification.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution.

### ***Property Tax Limitations***

Legislation known as “Proposition 2½” has limited the amount of revenue that can be derived from property taxes. The prior fiscal year’s tax levy limit is used as a base and cannot increase by more than 2.5% (excluding new growth), unless an override is voted. The actual fiscal year 2021 tax levy reflected an excess capacity of \$15,978.

### ***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$15,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	30 - 50
Vehicles and office equipment	5

### ***Compensated Absences***

It is the Town’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### ***Long-Term Obligations***

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

### ***Fund Equity***

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

### ***Fund Balance***

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

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

### ***Net Position***

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

### ***Use of Estimates***

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

## **2. Stewardship, Compliance, and Accountability**

### ***Budgetary Information***

The Town Administrator presents, on behalf of the Finance Committee, an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by Town Council, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at Town Council meetings as required by changing conditions.

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

been the practice of the town to pay for any of these type of deficiencies by using available funds in the year incurred.

Formal budgetary integration is employed as a management control device during the year for the general fund and proprietary funds. Effective budgetary control is achieved for all other funds through provisions of the Massachusetts General Laws.

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

### **3. Deposits and Investments**

#### ***Town (Excluding OPEB Trust Fund)***

State statutes (MGL Chapter 44, Section 55) place certain limitation on the nature of deposits and investments available to the Town. Deposits, including demand deposits, money markets, certificates of deposits in any one financial institution, may not exceed 60% of the capital and surplus of such institution unless collateralized by the institution involved. Investments may be made in unconditionally guaranteed U.S. government obligations have maturities of a year or less from the date of purchase, or through repurchase agreements with maturities of no greater than 90 days in which the underlying securities consists of such obligations. Other allowable investments include certificates of deposits having a maturity date of up to 3 years from the date of purchase, national banks and Massachusetts Municipal Depository Trust (MMDT). MMDT, which is an external investment pool overseen by the Treasurer of the Commonwealth of Massachusetts, meets the criteria established by GASB 79, Certain External Investment Pools and Pool Participants, to report its investments at amortized cost, which approximates the net asset value of 1.00 per share. MMDT has an average maturity of less than 1 year and is not rated or subject to custodial credit risk disclosure. MGL Chapter 44, Section 54 provides additional investment options for certain special revenue, trust and OPEB funds.

#### ***Custodial Credit Risk - Deposits***

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town's policies related to the custodial credit risk of deposits is that the Treasurer will review the financial institution's financial statements and the background of the Advisor. Further, all securities held by a third-party custodian will be held in the Town's name and tax identification number.

As of June 30, 2021, none of the Town's bank balance of \$43,886,861 was exposed to custodial credit risk as uninsured and uncollateralized. Additionally, \$385,581 was on deposit with the Massachusetts Municipal Depository Trust, which is the state investment pool as authorized by Massachusetts General Law, Chapter 29, section 38A.

### ***Investment Summary***

The following is a summary of the Town's investments as of June 30, 2021:

<u>Investment Type</u>	<u>Amount</u>
Market-linked certificates of deposits	\$ 590,406
Corporate bonds	6,197,884
Municipal bonds	25,350
Corporate equities	1,889,574
Fixed income mutual funds	512,462
Equity income mutual funds	694,108
U.S. Treasury notes	2,755,879
Federal agencies	<u>1,985,179</u>
Total investments	<u>\$ 14,650,842</u>

### ***Custodial Credit Risk – Investments***

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Per the Town's investment policy, the Treasurer will review the financial institution's financial statements and the background of the Advisor. Further, all securities held by a third-party custodian will be held in the Town's name and tax identification number.

As of June 30, 2021, the Town did not have any investments subject to custodial credit risk exposure as all assets were held in the Town's name.

### ***Credit Risk – Investments of Debt Securities***

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

United States Treasury notes have an implied rating of Aaa. As of June 30, 2021, the credit quality ratings, as rated by Moody's Investors Service, Inc. of the Town's remaining debt securities are as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Rating as of Year End</u>				
		<u>Aaa</u>	<u>Aa1 - Aa3</u>	<u>A1 - A3</u>	<u>Baa1 - B3</u>	<u>Unrated</u>
Market-linked certificates of deposits	\$ 590,406	\$ -	\$ -	\$ -	\$ -	\$ 590,406
Corporate bonds	6,197,884	-	35,555	2,680,017	3,482,312	-
Municipal bonds	25,350	-	25,350	-	-	-
Fixed income mutual funds	512,462	-	-	-	-	512,462
Federal agencies	<u>1,985,179</u>	<u>1,985,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 9,311,281</u>	<u>\$ 1,985,179</u>	<u>\$ 60,905</u>	<u>\$ 2,680,017</u>	<u>\$ 3,482,312</u>	<u>\$ 1,102,868</u>

### ***Concentration of Credit Risk - Investments***

Concentration of credit risk is the risk of loss attributable to the magnitude of the Town's investment in a single issuer. The Town places no limit on the amount the Town may invest in any one issuer. The Town does not have formal investment policies related to concentration of credit risk exposure.

Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration credit disclosure.

As of June 30, 2021, the Town does not have investments in any one issuer that exceeded 5% of total investments.

### ***Interest Rate Risk – Investments of Debt Securities***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's investment policy states the Town will manage interest rate risk by managing duration in the account.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Effective Duration Years</u>
Market-linked certificates of deposits	\$ 590,406	2.28
Corporate bonds	6,197,884	3.05
Municipal bonds	25,350	20.29
Fixed income mutual funds	512,462	2.50
U.S. Treasury notes	2,755,879	1.39
Federal agencies	<u>1,985,179</u>	3.58
Total	<u>\$ 12,067,160</u>	

### ***Foreign Currency Risk – Investments***

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town's policy for foreign currency risk states the Town will not invest in any investment exposed to foreign currency risk.

### ***Fair Value***

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the fund has the ability to access at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The Town has the following fair value measurements as of June 30, 2021:

		Fair Value Measurements Using:	
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)
<u>Investment Type</u>	<u>Amount</u>		
Investments by fair value level:			
Market-linked certificates of deposits	\$ 590,406	\$ -	\$ 590,406
Corporate bonds	6,197,884	-	6,197,884
Municipal bonds	25,350	-	25,350
Corporate equities	1,889,574	1,889,574	-
Fixed income mutual funds	512,462	-	512,462
Equity mutual funds	694,108	694,108	-
U.S. Treasury and agencies	2,755,879	2,755,879	-
U.S. Treasury and agencies	<u>1,985,179</u>	<u>-</u>	<u>1,985,179</u>
Total	\$ 14,650,842	\$ 5,339,561	\$ 9,311,281



Equity securities classified as Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that was readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

#### **4. Investments – OPEB Trust Fund**

The OPEB Trust Fund's investments as of June 30, 2021 were fully invested in the State Retirees Benefits Trust Fund (SRBT) managed by Pension Reserves Investment Management (PRIM) Board.

The net asset value (NAV) per share is the amount of net assets attributable to each share of capital stock outstanding at the close of the period. The OPEB Trust's investment in SRBT is measured at NAV and is not subject to fair value levels classification. There were no unfunded commitments at June 30, 2021 and the redemption frequency is monthly with the 30-day redemption notice period.

#### **5. Property Taxes and Excises Receivable**

The Town bills and collects its property taxes on a quarterly basis following the January 1 assessment. The due dates for those quarterly tax billings are August 1, November 1, February 1, and May 1. Property taxes that remain unpaid after the respective due dates are subject to penalties and interest charges.

Based on the Town's experience, most property taxes are collected during the year in which they are assessed. Liening of properties on which taxes remain unpaid generally occurs annually. The Town ultimately has the right to foreclose on all properties where the taxes remain unpaid.

A statewide property tax limitation known as "Proposition 2 ½" limits the amount of increase in the property tax levy in any fiscal year. Generally, Proposition 2 ½ limits the total levy to an amount not greater than 2 ½% of the total assessed value of all taxable property within the Town. Secondly, the tax levy cannot increase by more than 2 ½ % of the prior year's levy plus the taxes on property newly added to the tax rolls.

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

Boat excise taxes are assessed annually for all water vessels, including documented boats and ships, used or capable of being used for transportation on water. A boat excise is assessed by the community where the vessel is moored. July 1 is the assessing date for all vessels, and the boat excise due is calculated using a fixed rate of \$10 per \$1,000 of value.

Property taxes and excise receivables at June 30, 2021 consist of the following:

	Gross Amount (fund basis)	Allowance for Doubtful Accounts	Current Portion	Long-Term Portion
Real estate taxes	\$ 528,823	\$ (74,936)	\$ 453,887	\$ -
Personal property taxes	151,757	(128,376)	23,381	-
Tax liens	739,023	(73,902)	-	665,121
Other	39,807	(3,759)	36,048	-
Total property taxes	<u>\$ 1,459,410</u>	<u>\$ (280,973)</u>	<u>\$ 513,316</u>	<u>\$ 665,121</u>
Motor vehicle excise	\$ 854,025	\$ (389,260)	\$ 464,765	
Boat excise	2,414	(2,414)	-	
Total excises	<u>\$ 856,439</u>	<u>\$ (391,674)</u>	<u>\$ 464,765</u>	

## 6. User Fee Receivables

Receivables for user charges at June 30, 2021 consist of the following:

<u>Governmental Funds</u>	Gross Amount	Allowance for Doubtful Accounts	Net Amount
Ambulance	<u>\$ 1,689,453</u>	<u>\$ (1,115,840)</u>	<u>\$ 573,613</u>
<u>Business-Type Funds</u>			
	Gross Amount	Allowance for Doubtful Accounts	Net Amount
Sewer	\$ 1,680,128	\$ (49,759)	\$ 1,630,369
Water	2,157,510	(56,572)	2,100,938
Solid Waste	234,765	-	234,765
Total	<u>\$ 4,072,403</u>	<u>\$ (106,331)</u>	<u>\$ 3,966,072</u>

## 7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2021.

## 8. Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of interfund transfers:

<u>Governmental Funds:</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 416,159	\$ 337,697
Nonmajor Funds:		
Special revenue funds	15,000	322,482
Capital project funds	300,000	-
Expendable trust funds	-	93,677
Proprietary Funds:		
Water fund	<u>22,697</u>	<u>-</u>
Total	\$ <u>753,856</u>	\$ <u>753,856</u>

Of the transfer into the general fund, \$294,139 was transferred from the special revenue insurance recovery revolving fund, \$28,343 was transferred from the special revenue receipts reserved for appropriation ambulance fund, and \$93,677 was transferred from the Fletcher improvements expendable trust fund. Of the transfer out of the general fund, \$300,000 was transferred to the fire pumper trucks capital projects fund.

## 9. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 252,221	\$ 562	\$ -	\$ 252,783
Machinery, equipment, and furnishings	13,323	4,786	(423)	17,686
Infrastructure	<u>89,098</u>	<u>1,092</u>	<u>-</u>	<u>90,190</u>
Total capital assets, being depreciated	354,642	6,440	(423)	360,659
Less accumulated depreciation for:				
Buildings and improvements	(81,924)	(6,845)	-	(88,769)
Machinery, equipment, and furnishings	(8,699)	(864)	423	(9,140)
Infrastructure	<u>(54,675)</u>	<u>(1,876)</u>	<u>-</u>	<u>(56,551)</u>
Total accumulated depreciation	<u>(145,298)</u>	<u>(9,585)</u>	<u>423</u>	<u>(154,460)</u>
Total capital assets, being depreciated, net	209,344	(3,145)	-	206,199
Capital assets, not being depreciated:				
Land	18,623	-	-	18,623
Works of art	96	-	-	96
Construction in progress	<u>659</u>	<u>-</u>	<u>(659)</u>	<u>-</u>
Total capital assets, not being depreciated	<u>19,378</u>	<u>-</u>	<u>(659)</u>	<u>18,719</u>
Governmental activities capital assets, net	<u>\$ 228,722</u>	<u>\$ (3,145)</u>	<u>\$ (659)</u>	<u>\$ 224,918</u>
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-Type Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 469	\$ 100	\$ -	\$ 569
Machinery, equipment, and furnishings	2,313	-	(15)	2,298
Infrastructure	<u>114,622</u>	<u>12,525</u>	<u>-</u>	<u>127,147</u>
Total capital assets, being depreciated	117,404	12,625	(15)	130,014
Less accumulated depreciation for:				
Buildings and improvements	(155)	(20)	-	(175)
Machinery, equipment, and furnishings	(1,385)	(115)	15	(1,485)
Infrastructure	<u>(57,426)</u>	<u>(2,179)</u>	<u>-</u>	<u>(59,605)</u>
Total accumulated depreciation	<u>(58,966)</u>	<u>(2,314)</u>	<u>15</u>	<u>(61,265)</u>
Total capital assets, being depreciated, net	58,438	10,311	-	68,749
Capital assets, not being depreciated:				
Land	4,136	-	-	4,136
Construction in progress	<u>5,671</u>	<u>1,402</u>	<u>(4,838)</u>	<u>2,235</u>
Total capital assets, not being depreciated	<u>9,807</u>	<u>1,402</u>	<u>(4,838)</u>	<u>6,371</u>
Business-type activities capital assets, net	<u>\$ 68,245</u>	<u>\$ 11,713</u>	<u>\$ (4,838)</u>	<u>\$ 75,120</u>

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

Governmental Activities	
General government	\$ 145,523
Public safety	887,579
Education	5,185,482
Public works	2,338,314
Health and human services	233,546
Culture and recreation	<u>794,771</u>
Total governmental activities	\$ <u>9,585,215</u>
Business-Type Activities	
Sewer	\$ 443,843
Water	<u>1,869,440</u>
Total business-type activities	\$ <u>2,313,283</u>

#### **10. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

#### **11. Accrued Liabilities**

Accrued liabilities in governmental funds represent accrued payroll and related benefits. Accrued liabilities in government-wide financial statements also include accrued interest on long-term debt.

#### **12. Notes Payable**

The Town had a bond anticipation note outstanding at June 30, 2021 for water mains issued on May 13, 2021 at 1.1% interest maturing May 13, 2022.

The following summarizes activity in notes payable during fiscal year 2021:

<u>Purpose</u>	<u>Balance Beginning of Year</u>	<u>New Issues</u>	<u>Reissued</u>	<u>Balance End of Year</u>
Water treatment plant design	\$ 758,000	\$ -	\$ (758,000)	\$ -
Well 3A	342,000	-	(342,000)	-
Water Mains	1,000,000	1,200,000	(1,000,000)	1,200,000
MCWT - DW-19-02 - Direct Borrowing	<u>12,579,500</u>	<u>-</u>	<u>(12,579,500)</u>	<u>-</u>
Total	<u>\$ 14,679,500</u>	<u>\$ 1,200,000</u>	<u>\$ (14,679,500)</u>	<u>\$ 1,200,000</u>

### 13. Long-Term Debt

#### ***General Obligation Bonds and Loans***

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

<u>Governmental Activities</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/21</u>
<u>General Obligation Bonds</u>				
Public offerings:				
School building repairs	\$ 2,000,000	06/30/22	2.00 - 4.00%	\$ 200,000
General obligation refunding 2002	1,673,500	06/30/22	2.00 - 4.00%	30,000
General obligation refunding 2003	3,926,500	06/30/22	2.00 - 4.00%	746,000
General obligation refunding 2004	2,325,000	06/30/22	2.00 - 4.00%	397,000
Keller-Sullivan School	7,300,000	03/15/25	3.25 - 5.50%	1,448,001
General obligation refunding 2015	3,135,000	03/15/27	2.00 - 4.00%	1,490,000
General obligation refunding 2016	7,310,000	03/01/28	4.00%	5,480,000
High School construction	43,990,000	06/15/38	4.125 - 5.00%	36,055,000
General obligation library bond	9,150,000	05/15/39	3.00 - 5.00%	8,230,000
General obligation municipal purpose	2,443,500	05/15/43	2.50 - 5.00%	2,265,000
General obligation 2021 technology	1,206,000	05/01/41	2.00 - 5.00%	1,206,000
General obligation 2021 fire trucks	686,900	05/01/41	2.00 - 5.00%	<u>686,900</u>
Total Governmental Activities				<u>\$ 58,233,901</u>

<u>Business-Type Activities</u>				Amount Outstanding as of 6/30/21
<u>General Obligation Bonds</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	
Public offerings:				
Water refunding 2002	\$ 1,673,500	06/30/23	2.00 - 4.00%	\$ 80,000
Sewer refunding 2002	1,673,500	06/30/23	2.00 - 4.00%	34,000
Water refunding 2004	2,325,000	06/30/22	2.00 - 4.00%	218,000
Sewer refunding 2004	2,325,000	06/30/22	2.00 - 4.00%	144,000
Water mains	3,000,000	03/15/25	4.26%	593,000
Water refunding 2015	1,857,000	03/15/27	2.00 - 4.00%	1,100,000
Sewer refunding 2015	1,928,000	03/15/27	2.00 - 4.00%	950,000
Water line replacement	5,000,000	06/15/28	4.00 - 5.00%	2,655,000
Water infrastructure improvements	4,541,500	05/15/33	2.50 - 5.00%	3,550,000
Water 2021 - Well Station 3	1,022,400	05/01/41	2.00 - 5.00%	1,022,400
Sewer 2021 - Beaver St	1,444,700	05/01/41	2.00 - 5.00%	<u>1,444,700</u>
Total public offerings				11,791,100
<u>Loans - Direct Borrowings</u>				
Water treatment facility DW-02-12	5,889,794	08/01/24	2.50 - 5.25%	1,461,060
MCWT DW-19-02	12,579,500	01/15/41	2.00%	<u>12,579,500</u>
Total loans - direct borrowings				<u>14,040,560</u>
Total Business-Type Activities				<u>\$ 25,831,660</u>

### ***Future Debt Service***

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2021 are as follows:

	<u>Bonds - Public Offerings</u>	
<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 4,387,900	\$ 2,399,869
2023	4,199,000	2,212,921
2024	3,897,000	2,027,531
2025	3,815,001	1,862,675
2026	3,530,000	1,733,550
2027-2031	13,910,000	6,680,209
2032-2036	14,125,000	3,806,263
2037-2041	10,085,000	813,475
2042-2043	<u>285,000</u>	<u>15,587</u>
Total	<u>\$ 58,233,901</u>	<u>\$ 21,552,080</u>



The general funds have been designated as the sources to repay the governmental-type general obligation long-term debt outstanding as of June 30, 2021.

<u>Business-Type</u>	<u>Bonds Payable</u>		<u>Loans - Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,497,100	\$ 447,892	\$ 973,881	\$ 181,578
2023	1,381,000	392,261	988,252	244,586
2024	1,388,000	332,426	1,002,625	226,431
2025	1,250,000	275,756	1,012,202	207,562
2026	1,110,000	225,331	628,975	201,272
2027-2031	3,305,000	546,455	3,144,875	817,668
2032-2036	1,115,000	134,962	3,144,875	503,181
2037-2041	745,000	45,300	3,144,875	188,770
Total	<u>\$ 11,791,100</u>	<u>\$ 2,400,383</u>	<u>\$ 14,040,560</u>	<u>\$ 2,571,048</u>

### ***Changes in General Long-Term Liabilities***

During the year ended June 30, 2021, the following changes occurred in long-term liabilities (in thousands):

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 6/30/21</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 6/30/21</u>
<b>Governmental Activities</b>						
Bonds payable:						
Public offerings	\$ 60,505	\$ 1,893	\$ (4,164)	\$ 58,234	\$ (4,388)	\$ 53,846
Unamortized premium	846	335	(50)	1,131	(78)	1,053
Subtotal	61,351	2,228	(4,214)	59,365	(4,466)	54,899
Net pension liability	44,488	-	(5,663)	38,825	-	38,825
Net OPEB liability	71,880	-	(3,211)	68,669	-	68,669
Compensated absences	1,747	19	(105)	1,661	(83)	1,578
Totals	<u>\$ 179,466</u>	<u>\$ 2,247</u>	<u>\$ (13,193)</u>	<u>\$ 168,520</u>	<u>\$ (4,549)</u>	<u>\$ 163,971</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 6/30/21</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 6/30/21</u>
<b>Business-Type Activities</b>						
Bonds payable:						
Public offerings	\$ 10,760	\$ 2,467	\$ (1,436)	\$ 11,791	\$ (1,497)	\$ 10,294
Loans payable (direct borrowings)	1,796	12,580	(335)	14,041	(974)	13,067
Subtotal	12,556	15,047	(1,771)	25,832	(2,471)	23,361
Net pension liability	705	-	(154)	551	-	551
Net OPEB liability	1,139	-	(165)	974	-	974
Compensated absences	109	3	(17)	95	(5)	90
Totals	<u>\$ 14,509</u>	<u>\$ 15,050</u>	<u>\$ (2,107)</u>	<u>\$ 27,452</u>	<u>\$ (2,476)</u>	<u>\$ 24,976</u>

#### **14. Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and is more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

#### **15. Governmental Funds - Balances**

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

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

The following types of fund balances are reported at June 30, 2021:

##### ***Nonspendable***

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

##### ***Restricted***

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes capital projects funded by grants and bond issuances, various special revenue funds, and the income portion of permanent trust funds.

##### ***Committed***

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority (Town Council). This fund balance classification includes general fund non-lapsing capital appropriations approved by Town Council, capital improvement stabilization funds (now reported as part of the general fund per GASB 54), and various special revenue and expendable trust funds.

##### ***Assigned***

Represents amounts that are constrained by the Town's intent to use these resources for a specific

purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

### ***Unassigned***

Represents amounts that are available to be spent in future periods and general stabilization/capital reserve fund and deficit funds.

Following is a breakdown of the Town's fund balances at June 30, 2021:

	General <u>Fund</u>	Federal Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable				
Nonexpendable permanent funds	\$ -	\$ -	\$ 508,930	\$ 508,930
Total Nonexpendable	-	-	508,930	508,930
Restricted				
Reserve for excluded debt	68,100	-	-	68,100
Special revenue funds:				
Extra curricular athletics	-	-	740,047	740,047
Transportation	-	-	999,352	999,352
Pre-kindergarten	-	-	917,850	917,850
Circuit breaker	-	-	2,768,770	2,768,770
Sale of real estate receipts reserved	-	-	1,559,848	1,559,848
Parking meter receipts	-	-	484,074	484,074
Town use of facilities	-	-	241,455	241,455
Wetlands protection	-	-	201,328	201,328
Ambulance receipts	-	-	156,341	156,341
40B Franklin heights infrastructure	-	-	164,000	164,000
Other	-	-	1,936,966	1,936,966
Capital projects funds	-	-	933,215	933,215
Expendable trust funds	-	-	1,601,182	1,601,182
Insurance reserves	1,471,953	-	-	1,471,953
Total Restricted	1,540,053	-	12,704,428	14,244,481
Committed				
Reserve for continuing resolutions	4,207,730	-	-	4,207,730
Capital improvement stabilization funds	3,481,386	-	-	3,481,386
MECC stabilization	468,019	-	-	468,019
Total Committed	8,157,135	-	-	8,157,135
Assigned				
Encumbrances:				
General government	160,222	-	-	160,222
Public safety	46,790	-	-	46,790
Education	780,648	-	-	780,648
Public works	270,584	-	-	270,584
Culture and recreation	1,195	-	-	1,195
Insurance and benefits	87,940	-	-	87,940
Total Assigned	1,347,379	-	-	1,347,379
Unassigned				
General fund	6,656,789	-	-	6,656,789
General stabilization fund	6,634,735	-	-	6,634,735
Budget stabilization fund	1,039,145	-	-	1,039,145
Federal grants fund	-	(381,243)	-	(381,243)
Total Unassigned	14,330,669	(381,243)	-	13,949,426
Total Fund Balance	\$ 25,375,236	\$ (381,243)	\$ 13,213,358	\$ 38,207,351

## 16. Norfolk County Retirement System

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

### ***Plan Description***

Substantially all employees of the Town (except teachers and administrators under contract employed by the School Department) are members of the Norfolk County Retirement System (the System), a cost-sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of the Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid. The System Retirement Board does not have the authority to amend benefit provisions. Additional information is disclosed in the System's annual financial reports publicly available from the System located at 480 Neponset Street, Canton, Massachusetts 02021.

### ***Participants' Contributions***

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of the Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the system. In addition, all employees hired on or after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of \$30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 - December 31, 1983	7%
January 1, 1984 - June 30, 1996	8%
Beginning July 1, 1996	9%

For those members entering a Massachusetts System on or after April 2, 2012 in Group 1, the contribution rate will be reduced to 6% when at least 30 years of creditable service has been attained.

### ***Participant Retirement Benefits***

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

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest five-year average annual rate of regular compensation for those first becoming members of the Massachusetts System on or after that date. However, per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service

immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 100 percent, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

There are four classes of membership in the retirement system, but one of these classes, Group 3, is made up exclusively of the Massachusetts State Police. The other three classes are as follows:

- Group 1 – General employees, including clerical, administrative, technical, and all other employees not otherwise classified.
- Group 2 – Certain specified hazardous duty positions.
- Group 4 – Police officers, firefighters, and other specified hazardous positions.

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

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

#### *Methods of Payment*

A member may elect to receive his or her retirement allowance in one of three forms of payment as follows:

- Option A – Total annual allowance, payable in monthly installments, commencing at retirement and terminating at the member's death.
- Option B – A reduced annual allowance, payable in monthly installments, commencing at retirement and terminating at the death of the member, provided however, that if the total amount of the annuity portion received by the member is less than the amount of his or her accumulated deductions, including interest, the difference or balance of his accumulated deductions will be paid in a lump sum to the retiree's beneficiary or beneficiaries of choice.

- Option C – A reduced annual allowance, payable in monthly installments, commencing at retirement. At the death of the retired employee, 2/3 of the allowance is payable to the member's designated beneficiary (who may be the spouse, or former spouse who has not remarried, child, parent, sister, or brother of the employee) for the life of the beneficiary. For members who retired on or after January 12, 1988, if the beneficiary pre-deceases the retiree, the benefit payable increases (or "pops up" to Option A) based on the factor used to determine the Option C benefit at retirement. For members who retired prior to January 12, 1988, if the System has accepted Section 288 of Chapter 194 of the Acts of 1998 and the beneficiary pre-deceases the retiree, the benefit payable "pops up" to Option A in the same fashion. The Option C became available to accidental disability retirees on November 7, 1996.

#### *Participant Refunds*

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

#### *Employer Contributions*

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

The Town's contribution to the System for the year ended June 30, 2021 was \$6,174,365.

#### ***Summary of Significant Accounting Policies***

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

#### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to Pensions**

At June 30, 2021, the Town reported a liability of \$39,375,092 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. At June 30, 2021, the Town's proportion was 7.7092%, which was an increase of 0.0117% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the Town recognized pension expense of \$5,293,444. In addition, the Town reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ 1,990,433	\$ -
Changes of assumptions	176,498	-
Net difference between projected and actual earnings on pension plan investments	3,938,596	(7,370,367)
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>733,624</u>	<u>(52,103)</u>
Total	\$ <u><u>6,839,151</u></u>	\$ <u><u>(7,422,470)</u></u>

Amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ 651,123
2023	1,119,046
2024	(1,725,745)
2025	<u>(627,743)</u>
Total	\$ <u><u>(583,319)</u></u>

### ***Actuarial Assumptions***

The total pension liability was determined by an actuarial valuation as of January 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Projected salary increases	3.5% to 5.5%
Investment rate of return	7.75%
Cost of living increases	3% of the first \$18,000 of retirement
Remaining amortization period	Till fiscal 2040

Mortality rates were based on the RP-2014 Blue Collar Mortality Table adjusted with Scale MP-2014.



**Target Allocations**

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range (expected returns, net of pension plan investment expense and inflation) is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic equity	30.5%	7.3%
International equities	15.5%	8.1%
Fixed income	20.5%	4.3%
Real estate	9.5%	8.2%
Private equity	10.0%	9.9%
Hedge funds	11.5%	9.9%
Real assets	2.5%	9.0%
Total	<u>100.00%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability as of December 31, 2020 was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Under Chapter 32 of the MGL, employers are required to make the necessary contributions such that the pension plan reaches full funding status by 2040. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Town's proportionate share of the System's net pension liability calculated using the discount rate of 7.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease <u>(6.75%)</u>	Current Discount Rate <u>(7.75%)</u>	1% Increase <u>(8.75%)</u>
\$ 53,009,315	\$ 39,375,092	\$ 27,588,920

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

**17. Massachusetts Teachers' Retirement System (MTRS)*****Plan Description***

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing, multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for all 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 does not issue a stand-alone audited financial report.

Management of MTRS is vested in the Massachusetts Teachers' Retirement Board (MTRB), which consists of seven members—two elected by the MTRS members, one who is chosen by the six other MTRB members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, and the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB.

***Benefits Provided***

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last 5 years or any 5 consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and

group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after 10 years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of creditable service or upon reaching the age of 55 with 10 years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS' funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

### ***Contributions***

Member contributions for MTRS vary depending on the most recent date of membership:

<u>Membership Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 to 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

### ***Actuarial Assumptions***

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of January 1, 2020 rolled forward to June 30, 2020. This valuation used the following assumptions:

- (a) 7.15% investment rate of return, (b) 3.50% interest rate credited to the annuity savings fund and (c) 3.00% cost of living increase on the first \$13,000 per year.
- Salary increases are based on analyses of past experience but range from 4.00% to 7.50% depending on length of service.
- Experience study is dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011, updated to reflect post-retirement mortality through January 1, 2017.
- Mortality rates were as follows:
  - Pre-retirement - reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).

- Post-retirement - reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).
- Disability – assumed to be in accordance with Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).

### ***Target Allocations***

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	39.00%	4.80%
Core fixed income	15.00%	0.70%
Private equity	13.00%	8.20%
Portfolio completion strategies	11.00%	3.20%
Real estate	10.00%	3.50%
Value added fixed income	8.00%	4.20%
Timber/natural resources	<u>4.00%</u>	4.10%
Total	<u><u>100.00%</u></u>	

### ***Discount Rate***

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### ***Sensitivity Analysis***

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
\$ 35,411,955	\$ 28,544,844	\$ 22,908,510

### ***Special Funding Situation***

The Commonwealth is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68), and the Commonwealth is a nonemployer contributing entity in MTRS. Since the employers do not contribute directly to MTRS, there is no net pension liability to recognize for each employer.

### ***Town Proportions***

In fiscal year 2020 (the most recent measurement period), the Town's proportionate share of the MTRS' collective net pension liability was approximately \$161,364,649 based on a proportionate share of 0.565302%. As required by GASB 68, the Town has recognized its portion of the Commonwealth's contribution of approximately \$8,781,592 as both a revenue and expenditure in the general fund, and its portion of the collective pension expense of approximately \$19,930,846 as both a revenue and expense in the governmental activities.

## **18. Other Post-Employment Benefits (GASB 74 and GASB 75)**

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*, replaces the requirements of *Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This applies if a trust fund has been established to fund future OPEB costs. In fiscal year 2010, the Town established a single employer defined benefit OPEB Trust Fund to provide funding for future employee health care costs. The OPEB Trust Fund does not issue a stand-alone financial report.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of *Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred (inflows) of resources, and expense/expenditures. This Statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

All the following OPEB disclosures are based on a measurement date of June 30, 2021.

### ***General Information about the OPEB Plan***

#### ***Plan Description***

The Town provides post-employment healthcare benefits for retired employees through the Town's plan. The Town provides health insurance coverage through Tufts Health Plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of the Massachusetts General Laws.

#### ***Benefits Provided***

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

#### ***Funding Policy***

The Town's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute. Additional contributions are based on annual budget limitations/authorizations.

#### ***Plan Membership***

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	661
Active employees	<u>1,121</u>
Total	<u><u>1,782</u></u>

#### ***Investments***

The OPEB trust fund assets consist of investments held by the Pension Reserves Investment Trust.

### *Rate of Return*

For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 29.91%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

### ***Actuarial Assumptions and Other Inputs***

The net OPEB liability was determined by an actuarial valuation as of July 1, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Investment rate of return	7.50%, net of OPEB plan investment expense
Discount rate	7.50%
Healthcare cost trend rates	4.5% for 2021 and future periods
Participation rate	95% of future retiree teachers are assumed to participate in the retiree medical plan, 70% of future non-teacher retirees are expected to participate in the retiree medical plan, and 75% of future retirees are expected to elect life
Funding assumption	In year 2032, the Town will utilize funds (approximately \$7 million) that were previously utilized for funding the net pension liability to fund the net OPEB liability.
Retirees' share of benefit-related costs	32%

Mortality rates were based on the SOA Pub-2010 Public Retirement Plans Mortality Tables specific to the Group, Pre-retirement versus Post, Disabled and Beneficiaries, with Scale MP-2019 improvements until 2025.

### ***Target Allocations***

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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 target asset allocation as of June 30, 2021 are summarized in the following table.



<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US equity	21.20%	6.40%
International equities	11.80%	6.60%
Emerging international equities	5.00%	8.40%
Hedged equity	1.00%	5.70%
Core bonds	7.00%	2.70%
Short-term fixed income	1.00%	2.90%
20+ yr. treasury STRIPS	3.00%	1.70%
TIPS	4.00%	2.10%
Value-added fixed income	8.00%	6.20%
Private equity	14.00%	10.20%
Real estate	10.00%	6.00%
Timberland	4.00%	6.60%
Portfolio completion	<u>10.00%</u>	5.20%
Total	<u><u>100.00%</u></u>	

### ***Contributions***

In addition to the implicit subsidy contribution, the Town's policy is to contribute the amounts provided annually by the budget.

### ***Discount Rate***

The discount rate used to measure the net OPEB liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Based on those assumptions, the OPEB plan fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

### ***Net OPEB Liability***

The components of the net OPEB liability, measured as of June 30, 2021, were as follows:

Total OPEB liability	\$ 79,448,221
Plan fiduciary net position	<u>9,805,609</u>
Net OPEB liability	<u><u>\$ 69,642,612</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	12.34%

The fiduciary net position has been determined on the same basis used by the OPEB plan. For this purpose, the Plan recognizes benefit payments when due and payable.

### ***Changes in the Net OPEB Liability***

The following summarizes the changes in the net OPEB liability for the past year:

	Increase (Decrease)		
	Total OPEB	Plan	Net OPEB
	Liability	Fiduciary	Liability
	(a)	Net Position	(a) - (b)
	(b)		
Balances, beginning of year	\$ 79,806,924	\$ 6,787,251	\$ 73,019,673
Changes for the year:			
Service cost	2,572,656	-	2,572,656
Interest	6,074,067	-	6,074,067
Experience	(6,170,129)	-	(6,170,129)
Contributions - employer	-	3,491,175	(3,491,175)
Net investment income	-	2,115,284	(2,115,284)
Benefit payments	<u>(2,835,297)</u>	<u>(2,588,101)</u>	<u>(247,196)</u>
Net Changes	<u>(358,703)</u>	<u>3,018,358</u>	<u>(3,377,061)</u>
Balances, end of year	\$ <u>79,448,221</u>	\$ <u>9,805,609</u>	\$ <u>69,642,612</u>

### ***Sensitivity of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1%	Current	1%
Decrease	Discount	Increase
<u>(6.5%)</u>	Rate	<u>(8.5%)</u>
<u>(7.5%)</u>		
\$ 81,204,305	\$ 69,642,612	\$ 60,152,222

### ***Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it as calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1%	Current	1%
Decrease	Healthcare	Increase
<u>(1%)</u>	Cost Trend	<u>(1%)</u>
<u>(1%)</u>	Rates	
\$ 57,958,907	\$ 69,642,612	\$ 84,195,813

***OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB***

For the year ended June 30, 2021, the Town recognized an OPEB expense of \$5,402,037. At June 30, 2021, the Town reported deferred (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ (9,382,624)
Difference between projected and actual investments earnings	-	(1,051,618)
Change in assumptions	-	(1,167,986)
Total	\$ -	\$ (11,602,228)

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

<u>Year Ended June 30:</u>	
2022	\$ (2,675,677)
2023	(2,654,615)
2024	(2,672,791)
2025	(2,047,378)
2026	(923,672)
Thereafter	(628,095)
Total	\$ (11,602,228)

**19. Subsequent Events**

Management has evaluated subsequent events through April 1, 2022, which is the date the financial statements were available to be issued.

In fiscal year 2021, the Town voted to use \$1,559,848 in certified free cash for fiscal year 2022.

## 20. Change in Accounting Principle

During fiscal year 2021, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This required moving certain items previously recorded through an agency fund to nonmajor governmental funds and to the newly established custodial fund that reports additions and deductions for these activities.

## 21. Commitments and Contingencies

### ***Outstanding Legal Issues***

On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

### ***Grants***

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

### ***Encumbrances***

At year-end the Town's general fund has \$1,347,379 in encumbrances that will be honored in the next fiscal year.

## 22. Beginning Net Position/Fund Balance Restatement

The beginning (July 1, 2020) net position/fund balance of the Town has been restated as follows:

### Government-Wide Financial Statements:

	Governmental <u>Activities</u>
As previously reported	\$ 82,073,431
Reclassification out of fiduciary activities per GASB 84	<u>(56,523)</u>
As restated	<u><u>\$ 82,016,908</u></u>

Fund Basis Financial Statements:

	General <u>Fund</u>	Federal Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	<u>Total</u>
As previously reported	\$ 18,434,990	\$ -	\$ 15,678,181	\$ 34,113,171
Reclassification of major fund	-	55,289	(55,289)	-
Reclassification of open space stabilization	2,365,135	-	(2,365,135)	-
Reclassification of insurance funds	1,401,140	-	(1,401,140)	-
Reclassification out of fiduciary activities per GASB 84	<u>-</u>	<u>-</u>	<u>(56,523)</u>	<u>(56,523)</u>
As reclassified	\$ <u>22,201,265</u>	\$ <u>55,289</u>	\$ <u>11,800,094</u>	\$ <u>34,056,648</u>

### 23. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the Town beginning with its fiscal year ending June 30, 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements. Management is currently evaluating the impact of implementing this GASB pronouncement.

**TOWN OF FRANKLIN, MASSACHUSETTS**

Required Supplemental Information  
General Fund  
Schedule of Revenues, Expenditures, and Other Financing Sources/(Uses) – Budget and Actual  
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
<b>Revenues</b>				
Property taxes	\$ 82,934,061	\$ 83,937,903	\$ 84,318,838	\$ 380,935
Motor vehicle excise	4,230,339	4,230,339	5,276,296	1,045,957
Other excise	524,731	524,731	673,127	148,396
Penalties, interest and other taxes	224,000	224,000	396,474	172,474
Charges for services	2,335,151	2,335,151	3,124,803	789,652
Licenses and permits	944,161	944,161	1,542,885	598,724
Intergovernmental	32,119,132	32,119,132	32,180,675	61,543
Fines and forfeitures	82,887	82,887	57,358	(25,529)
Investment income	100,000	100,000	85,187	(14,813)
Miscellaneous	<u>300,000</u>	<u>300,000</u>	<u>352,853</u>	<u>52,853</u>
Total Revenues	123,794,462	124,798,304	128,008,496	3,210,192
<b>Expenditures</b>				
General government	10,280,104	10,694,988	10,404,986	290,002
Public safety	12,673,641	12,888,089	12,761,705	126,384
Education	68,210,292	68,270,404	68,224,975	45,429
Public works	5,113,151	5,388,880	5,031,026	357,854
Health and human services	754,204	757,311	660,213	97,098
Culture and recreation	1,512,266	1,467,321	1,251,559	215,762
Employee benefits	13,737,615	13,674,921	13,347,825	327,096
Debt service	6,661,741	6,661,741	6,661,741	-
Intergovernmental	6,024,448	6,024,448	6,033,685	(9,237)
Capital outlay	<u>-</u>	<u>7,941,399</u>	<u>7,941,399</u>	<u>-</u>
Total Expenditures	<u>124,967,462</u>	<u>133,769,502</u>	<u>132,319,114</u>	<u>1,450,388</u>
Excess (Deficiency) of Revenues over Expenditures	(1,173,000)	(8,971,198)	(4,310,618)	4,660,580
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,173,000	1,566,677	1,589,159	22,482
Transfers out	-	(1,436,539)	(1,451,539)	(15,000)
Use of free cash	-	2,754,668	-	(2,754,668)
Use of prior year assigned and committed fund balances (encumbrances and carryforwards)	<u>-</u>	<u>6,086,392</u>	<u>6,086,392</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,173,000</u>	<u>8,971,198</u>	<u>6,224,012</u>	<u>(2,747,186)</u>
Overall Budgetary Excess (Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,913,394</u>	\$ <u>1,913,394</u>

See Independent Auditors' Report and Notes to Required Supplementary Information.

**Notes to Required Supplementary Information  
for General Fund Budget**

**Budgetary Basis**

The general fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

**Budget/GAAP Reconciliation**

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

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

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
GAAP Basis	\$ 137,296,262	\$ 134,200,753	\$ 78,462
Add end-of-year appropriation carryforwards to expenditures	-	5,555,081	-
To record use of PY assigned fund balance (encumbrances)	-	-	6,086,392
To reverse MTRS on behalf payment	(8,781,592)	(8,781,592)	-
Reclassification of indirect costs	-	1,173,000	1,173,000
Reverse effect of combining stabilization funds with general fund per GASB 54	(528,666)	(2,483)	(1,288,197)
Reclassification of transfers out	-	174,355	174,355
Other items	<u>22,492</u>	<u>-</u>	<u>-</u>
Budgetary Basis	\$ <u>128,008,496</u>	\$ <u>132,319,114</u>	\$ <u>6,224,012</u>

See Independent Auditors' Report.

**TOWN OF FRANKLIN, MASSACHUSETTS**

Required Supplementary Information  
Schedule of Proportionate Share of the Net Pension Liability

(Unaudited)

Norfolk County Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2021	December 31, 2020	7.709200%	\$39,375,092	\$ 26,086,561	150.94%	70.20%
June 30, 2020	December 31, 2019	7.697500%	\$45,193,052	\$ 25,204,407	179.31%	64.60%
June 30, 2019	December 31, 2018	7.467200%	\$48,607,021	\$ 23,791,082	204.31%	58.30%
June 30, 2018	December 31, 2017	7.454200%	\$41,222,050	\$ 22,986,553	179.33%	63.50%
June 30, 2017	December 31, 2016	7.611400%	\$39,733,230	\$ 21,380,359	185.84%	61.60%
June 30, 2016	December 31, 2015	7.611443%	\$41,346,324	\$ 20,361,675	203.06%	58.60%
June 30, 2015	December 31, 2014	7.756292%	\$40,226,086	\$ 19,038,422	211.29%	60.10%

Massachusetts Teachers' Retirement System								
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the Town</u>	<u>Total Net Pension Liability Associated with the Town</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2021	June 30, 2020	0.565302%	\$ -	\$ 161,364,649	\$ 161,364,649	\$ 42,967,009	-	50.67%
June 30, 2020	June 30, 2019	0.589260%	\$ -	\$ 148,576,160	\$ 148,576,160	\$ 42,881,322	-	53.95%
June 30, 2019	June 30, 2018	0.575463%	\$ -	\$ 136,449,789	\$ 136,449,789	\$ 40,413,995	-	54.84%
June 30, 2018	June 30, 2017	0.584000%	\$ -	\$ 133,650,583	\$ 133,650,583	\$ 39,656,333	-	54.25%
June 30, 2017	June 30, 2016	0.594982%	\$ -	\$ 133,025,615	\$ 133,025,615	\$ 39,315,863	-	52.73%
June 30, 2016	June 30, 2015	0.591007%	\$ -	\$ 121,095,209	\$ 121,095,209	\$ 37,463,272	-	55.38%
June 30, 2015	June 30, 2014	0.584174%	\$ -	\$ 92,862,306	\$ 92,862,306	\$ 35,818,594	-	61.64%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.



# **TOWN OF FRANKLIN, MASSACHUSETTS**

## Required Supplementary Information Schedule of Pension Contributions

(Unaudited)

Norfolk County Retirement System					
Fiscal Year	Actuarially Determined Contribution	Actuarially Determined Contribution	Contributions in Relation to the Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2021	\$ 6,174,365	\$ 6,174,365	\$ -	\$ 26,086,561	23.67%
June 30, 2020	\$ 5,765,354	\$ 5,765,354	\$ -	\$ 25,204,407	22.87%
June 30, 2019	\$ 5,223,882	\$ 5,223,882	\$ -	\$ 23,791,082	21.96%
June 30, 2018	\$ 4,771,398	\$ 4,771,398	\$ -	\$ 22,986,553	20.76%
June 30, 2017	\$ 4,351,658	\$ 4,351,658	\$ -	\$ 21,380,359	20.35%
June 30, 2016	\$ 3,947,535	\$ 3,947,535	\$ -	\$ 20,361,675	19.39%
June 30, 2015	\$ 3,661,686	\$ 3,661,686	\$ -	\$ 19,038,422	19.23%

Massachusetts Teachers' Retirement System					
Fiscal Year	Actuarially Determined Contribution Provided by Commonwealth	Contributions in Relation to the Actuarially Determined Contribution	Contributions in Relation to the Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2021	\$ 8,781,592	\$ 8,781,592	\$ -	\$ 42,967,009	20.44%
June 30, 2020	\$ 8,507,207	\$ 8,507,207	\$ -	\$ 42,881,322	19.84%
June 30, 2019	\$ 7,566,095	\$ 7,566,095	\$ -	\$ 40,413,995	18.72%
June 30, 2018	\$ 7,215,402	\$ 7,215,402	\$ -	\$ 39,656,333	18.19%
June 30, 2017	\$ 6,691,065	\$ 6,691,065	\$ -	\$ 39,315,863	17.02%
June 30, 2016	\$ 6,039,677	\$ 6,039,677	\$ -	\$ 37,463,272	16.12%
June 30, 2015	\$ 5,475,922	\$ 5,475,922	\$ -	\$ 35,848,594	15.28%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

**TOWN OF FRANKLIN, MASSACHUSETTS**

Required Supplementary Information  
Other Post-Employment Benefits (OPEB)  
Schedule of Changes in Net OPEB Liability  
(Unaudited)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>					
Service cost	\$ 2,572,656	\$ 2,461,872	\$ 2,355,858	\$ 2,749,555	\$ 2,631,153
Interest	6,074,067	5,659,418	5,960,335	5,560,968	5,151,437
Differences between expected and actual experience	(6,170,129)	-	(7,641,391)	-	-
Changes of assumptions	-	-	(2,157,806)	-	-
Benefit payments, including refunds of member contributions	<u>(2,835,297)</u>	<u>(2,576,222)</u>	<u>(2,692,152)</u>	<u>(2,495,281)</u>	<u>(2,387,829)</u>
Net change in total OPEB liability	(358,703)	5,545,068	(4,175,156)	5,815,242	5,394,761
Total OPEB liability - beginning	<u>79,806,924</u>	<u>74,261,856</u>	<u>78,437,012</u>	<u>72,621,770</u>	<u>67,227,009</u>
Total OPEB liability - ending (a)	79,448,221	79,806,924	74,261,856	78,437,012	72,621,770
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	3,491,175	3,407,236	3,346,111	3,113,747	3,219,829
Net investment income	2,115,284	110,265	280,311	383,452	521,740
Benefit payments, including refunds of member contributions	(2,588,101)	(2,437,236)	(2,408,121)	(2,311,621)	(2,387,829)
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,867)</u>	<u>-</u>
Net change in plan fiduciary net position	3,018,358	1,080,265	1,218,301	1,162,711	1,353,740
Plan fiduciary net position - beginning	<u>6,787,251</u>	<u>5,706,986</u>	<u>4,488,685</u>	<u>3,325,974</u>	<u>1,972,234</u>
Plan fiduciary net position - ending (b)	<u>9,805,609</u>	<u>6,787,251</u>	<u>5,706,986</u>	<u>4,488,685</u>	<u>3,325,974</u>
Net OPEB liability - ending (a-b)	<u>\$ 69,642,612</u>	<u>\$ 73,019,673</u>	<u>\$ 68,554,870</u>	<u>\$ 73,948,327</u>	<u>\$ 69,295,796</u>

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

**TOWN OF FRANKLIN, MASSACHUSETTS**

Required Supplementary Information  
Other Post-Employment Benefits (OPEB)  
Schedules of Net OPEB Liability, Contributions, and Investment Returns (GASB 74 and 75)  
(Unaudited)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Schedule of Net OPEB Liability</b>					
Total OPEB liability	\$ 79,448,221	\$ 79,806,924	\$ 74,261,856	\$ 78,437,012	\$ 72,621,770
Plan fiduciary net position	<u>9,805,609</u>	<u>6,787,251</u>	<u>5,706,986</u>	<u>4,488,685</u>	<u>3,325,974</u>
Net OPEB liability	<u>\$ 69,642,612</u>	<u>\$ 73,019,673</u>	<u>\$ 68,554,870</u>	<u>\$ 73,948,327</u>	<u>\$ 69,295,796</u>
Plan fiduciary net position as a percentage of the total OPEB liability	12.34%	8.50%	7.68%	5.72%	4.58%
Covered employee payroll	\$ 67,985,836	\$ 64,766,856	\$ 63,608,230	\$ 63,608,230	\$ 61,457,227
Participating employer net OPEB liability as a percentage of covered employee payroll	102.44%	112.74%	107.78%	116.26%	112.75%
<b>Schedule of Contributions</b>					
Actuarially determined contribution	\$ 8,269,169	\$ 5,724,334	\$ 5,724,334	\$ 5,871,382	\$ 5,618,548
Contributions in relation to the actuarially determined contribution	<u>3,533,101</u>	<u>3,407,236</u>	<u>3,350,121</u>	<u>3,136,488</u>	<u>3,219,829</u>
Contribution deficiency	<u>\$ 4,736,068</u>	<u>\$ 2,317,098</u>	<u>\$ 2,374,213</u>	<u>\$ 2,734,894</u>	<u>\$ 2,398,719</u>
Covered employee payroll	\$ 67,985,836	\$ 64,766,856	\$ 63,608,230	\$ 63,608,230	\$ 61,457,227
Contributions as a percentage of covered employee payroll	5.20%	5.26%	5.27%	4.93%	5.24%
<b>Schedule of Investment Returns</b>					
Annual money weighted rate of return, net of investment expense	29.91%	2.38%	12.17%	6.11%	11.93%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.



**TOWN OF FRANKLIN  
RESOLUTION 22-27**

**ORDER OF ACCEPTANCE OF: JOSEPH CIRCLE  
AS A PUBLIC WAY AND RELATED UTILITY  
AND DRAINAGE EASEMENTS**

- WHEREAS,** The General Court enacted Chapter 163 of the Legislative Acts of 2011 "An Act Providing a Simplified Procedure for Municipal Acceptance of Subdivision Roads in the City Known as the Town of Franklin", (hereinafter: Chapter 163), and
- WHEREAS,** Joseph Circle is a laid-out and constructed road in a residential subdivision shown on a definitive subdivision plan approved by the Town of Franklin Planning Board and recorded at Norfolk County Registry of Deeds in Plan Book 407 as Plan No. 419 of 1992.
- WHEREAS,** Town has fully complied with the requirements of Chapter 163 for the municipal acceptance of said road as public way; said compliance includes submittal of written certification and plans by the Town of Franklin Planning Board to the Franklin Town Council and the Franklin Town Council's holding of a public hearing this date, after having given prior written notice thereof to the owner of record of each property abutting the road, as evidenced by the abutters list a true copy of which is attached hereto as "Exhibit A", and notice by newspaper publication,

**NOW THEREFORE, BE IT ORDERED THAT:**

1. The Town Council of the Town of Franklin determines that it is in the public interest to accept Joseph Circle shown on the above-referenced definitive subdivision plan as "Guernsey Street" and also shown on the street acceptance plan entitled "Street Layout and Acceptance Plan for Joseph Circle" prepared by CGC Associates, Inc., Wilmington, Massachusetts and dated February 11, 2022 to be recorded herewith, as a public way.
2. In accordance with said determination, the Franklin Town Council hereby accepts the following road shown on said street acceptance plan as a public way, with the fee ownership thereof to vest in Town:

Joseph Circle, for its entire length, together with ownership of the following drain easement shown on above-referenced street acceptance plan:

Drainage Easement

Drainage easement shown as "Detention Basin Easement"  
between Lots 4 and 5 and along rear lot line of Lot 5.

3. The Franklin Town Council directs that a true copy of this Order of Acceptance, together with the original above-referenced street acceptance plan, be recorded at Norfolk County Registry of Deeds within thirty (30) days, in accordance with the provisions of Chapter 163.

This Resolution shall become effective according to the provisions of the Town of Franklin Home Rule Charter.

---

**DATED:** \_\_\_\_\_, 2022

**VOTED:**

**UNANIMOUS:** \_\_\_\_\_

**A True Record Attest:**

**YES:** \_\_\_\_\_ **NO:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**Nancy Danello, CMC**  
**Town Clerk**

---

**Glenn Jones, Clerk**  
**Franklin Town Council**



# 1 foot Abutters List Report

Franklin, MA  
April 16, 2022

## Subject Property:

Parcel Number: 211-004-000  
CAMA Number: 211-004-000-000  
Property Address: JOSEPH CIR

Mailing Address: LAKEVIEW CONSTRUCTION &  
REMODELING INC  
31 BELLINGHAM ROAD  
BLACKSTONE, MA 01504

## Abutters:

Parcel Number: 211-001-000  
CAMA Number: 211-001-000-000  
Property Address: 140 BEECH ST

Mailing Address: HARTY WILLIAM HARTY KAREN  
140 BEECH ST  
FRANKLIN, MA 02038

Parcel Number: 211-001-001  
CAMA Number: 211-001-001-000  
Property Address: 2 JOSEPH CIR

Mailing Address: GLASS ANDREA S TR ANDREA S  
GLASS TRUST  
1 GARRETT SPILLANE ROAD  
FOXBOROUGH, MA 02035

Parcel Number: 211-002-000  
CAMA Number: 211-002-000-000  
Property Address: 4 JOSEPH CIR

Mailing Address: MOSHER ROBERT W MOSHER AMY P  
4 JOSEPH CIRCLE  
FRANKLIN, MA 02038

Parcel Number: 211-003-000  
CAMA Number: 211-003-000-000  
Property Address: 6 JOSEPH CIR

Mailing Address: BROWNE DAVID M BROWNE THERESA  
A  
6 JOSEPH CIR  
FRANKLIN, MA 02038

Parcel Number: 211-004-000  
CAMA Number: 211-004-000-000  
Property Address: JOSEPH CIR

Mailing Address: LAKEVIEW CONSTRUCTION &  
REMODELING INC  
31 BELLINGHAM ROAD  
BLACKSTONE, MA 01504

Parcel Number: 211-005-000  
CAMA Number: 211-005-000-000  
Property Address: 5 JOSEPH CIR

Mailing Address: KELLEY KRISTEN L KELLEY JOHN P  
5 JOSEPH CIR  
FRANKLIN, MA 02038

Parcel Number: 211-006-000  
CAMA Number: 211-006-000-000  
Property Address: 3 JOSEPH CIR

Mailing Address: DICKINSON CHARLES W DICKENSON  
KERI L  
3 JOSEPH CIR  
FRANKLIN, MA 02038

Parcel Number: 211-007-000  
CAMA Number: 211-007-000-000  
Property Address: 1 JOSEPH CIR

Mailing Address: RIU MICHAEL J CARLUCCI LAURIE A  
1 JOSEPH CIR  
FRANKLIN, MA 02038



www.cai-tech.com

This information is believed to be correct but is subject to change and is not warranted.



**TOWN OF FRANKLIN  
RESOLUTION 22-28**

**ORDER OF ACCEPTANCE OF:  
SUSAN'S WAY AND A PORTION OF LAWRENCE DRIVE  
AS PUBLIC WAYS AND RELATED UTILITY  
AND DRAINAGE EASEMENTS**

**WHEREAS,** The General Court enacted Chapter 163 of the Legislative Acts of 2011 "An Act Providing a Simplified Procedure for Municipal Acceptance of Subdivision Roads in the City Known as the Town of Franklin", (hereinafter: Chapter 163), and

**WHEREAS,** Susan's Way and a portion of Lawrence Drive are laid-out and constructed roads in a residential subdivision shown on a definitive subdivision plan approved by the Town of Franklin Planning Board and recorded at Norfolk County Registry of Deeds in Plan Book 432 as Plan No. 500.

**WHEREAS,** Town has fully complied with the requirements of Chapter 163 for the municipal acceptance of said roads as public ways; said compliance includes submittal of written certification and plans by the Town of Franklin Planning Board to the Franklin Town Council and the Franklin Town Council's holding of a public hearing this date, after having given prior written notice thereof to the owner of record of each property abutting the roads, as evidenced by the abutters list a true copy of which is attached hereto as "Exhibit A", and notice by newspaper publication,

**NOW THEREFORE, BE IT ORDERED THAT:**

1. The Town Council of the Town of Franklin determines that it is in the public interest to accept Susan's Way and a portion of Lawrence Drive shown on the above-referenced definitive subdivision plan and also shown on the street acceptance plan entitled "Susan's Way & Lawrence Drive Acceptance Plan" prepared by Guerriere & Halnon, Inc., 55 West Central Street Franklin, MA 02038 and dated April 2, 2021 to be recorded herewith, as a public way.
2. In accordance with said determination, the Franklin Town Council hereby accepts the following roads shown on said street acceptance plan as public ways with the fee ownership thereof to vest in Town:

Susan's Way for its entire length  
Lawrence Drive, from Station 11+90.09 to Station 19+38.40, as shown on said plan.

Together with ownership of the following easements shown on above-referenced street acceptance plan:

Drainage Easements

Drainage easement on left side of Lot 10 located on easterly side of Susan's Way, containing 21, 021 square feet, more or less, according to said plan.

Utility and drainage easement along both sides and rear of Lot 4, located on easterly side of Lawrence Drive.

Temporary roadway turnaround easement on Lots 23 and 24, located on easterly and westerly sides, respectively, of Lawrence Drive, each containing 3,151 square feet, more or less.

3. The Franklin Town Council directs that a true copy of this Order of Acceptance, together with the original above-referenced street acceptance plan, be recorded at Norfolk County Registry of Deeds within thirty (30) days, in accordance with the provisions of Chapter 163.

This Resolution shall become effective according to the provisions of the Town of Franklin Home Rule Charter.

---

**DATED:** \_\_\_\_\_, 2022

**VOTED:**

**UNANIMOUS:** \_\_\_\_\_

**A True Record Attest:**

**YES:** \_\_\_\_\_ **NO:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**Nancy Danello, CMC**  
**Town Clerk**

\_\_\_\_\_  
**Glenn Jones, Clerk**  
**Franklin Town Council**





## 1 foot Abutters List Report

Franklin, MA  
April 16, 2022

**Subject Property:**

Parcel Number: 303-006-000  
CAMA Number: 303-006-000-000  
Property Address: 13 LAWRENCE DR

Mailing Address: TRAFECANTY TIMOTHY TRAFECANTY  
JANET A  
13 LAWRENCE DR  
FRANKLIN, MA 02038

**Abutters:**

Parcel Number: 297-036-000  
CAMA Number: 297-036-000-000  
Property Address: 5 LAWRENCE DR

Mailing Address: CARLUCCI MICHAEL P  
5 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 297-039-000  
CAMA Number: 297-039-000-000  
Property Address: 250 KING ST

Mailing Address: TOUNGTHIRAT HOME  
250 KING ST  
FRANKLIN, MA 02038

Parcel Number: 297-040-000  
CAMA Number: 297-040-000-000  
Property Address: 270 KING ST

Mailing Address: VALENTINE CAROL  
4 JUNIPER RD  
HINGHAM, MA 02043

Parcel Number: 302-022-000  
CAMA Number: 302-022-000-000  
Property Address: 26 LAWRENCE DR

Mailing Address: GILLIS JAMES L & JEANNE M TRS  
GILLIS REVOCABLE TRUST  
26 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 302-023-000  
CAMA Number: 302-023-000-000  
Property Address: 30 LAWRENCE DR

Mailing Address: QIN RONG  
30 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 302-024-000  
CAMA Number: 302-024-000-000  
Property Address: 29 LAWRENCE DR

Mailing Address: INGLES DEBORAH J  
29 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-003-000  
CAMA Number: 303-003-000-000  
Property Address: 18 LAWRENCE DR

Mailing Address: CROCHIERE MARSHA CROCHIERE  
RODERICK J III  
18 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-004-000  
CAMA Number: 303-004-000-000  
Property Address: 22 LAWRENCE DR

Mailing Address: DESTEPHANO DANNER J & JOY F TRS  
22 LAWRENCE DR NOMINEE TRUST  
TAYLOR, STEVEN J TR  
22 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-005-000  
CAMA Number: 303-005-000-000  
Property Address: 25 LAWRENCE DR

Mailing Address: ELLIOTT KYLE M SCULLY ROBIN  
25 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-006-000  
CAMA Number: 303-006-000-000  
Property Address: 13 LAWRENCE DR

Mailing Address: TRAFECANTY TIMOTHY TRAFECANTY  
JANET A  
13 LAWRENCE DR  
FRANKLIN, MA 02038



www.cai-tech.com

This information is believed to be correct but is subject to change and is not warranted.



# 1 foot Abutters List Report

Franklin, MA  
April 16, 2022

Parcel Number: 303-007-000  
CAMA Number: 303-007-000-000  
Property Address: 11 LAWRENCE DR

Mailing Address: SPURGEON RICHARD W SPURGEON  
LILLIAN J  
11 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-008-000  
CAMA Number: 303-008-000-000  
Property Address: 9 LAWRENCE DR

Mailing Address: SCANNELL RICHARD J SCANNELL  
SANDRA M  
9 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-009-000  
CAMA Number: 303-009-000-000  
Property Address: 7 LAWRENCE DR

Mailing Address: HERLITZ STEN O HERLITZ TAMMY L  
7 LAWRENCE DR  
FRANKLIN, MA 02038

Parcel Number: 303-010-000  
CAMA Number: 303-010-000-000  
Property Address: 20 SUSANS WAY

Mailing Address: PISANO ROBERT D JR  
20 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-011-000  
CAMA Number: 303-011-000-000  
Property Address: 24 SUSANS WAY

Mailing Address: SMITH GREGORY D SMITH CARA E  
24 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-012-000  
CAMA Number: 303-012-000-000  
Property Address: 32 SUSANS WAY

Mailing Address: SHORTT SUSAN R TR SUSAN R  
SHORTT 1995 TRUST  
32 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-013-000  
CAMA Number: 303-013-000-000  
Property Address: 35 SUSANS WAY

Mailing Address: BONACCI SCOTT M BONACCI  
ELIZABETH A  
35 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-014-000  
CAMA Number: 303-014-000-000  
Property Address: 31 SUSANS WAY

Mailing Address: BERTONE SALVATORE A BERTONE  
ANITA  
31 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-015-000  
CAMA Number: 303-015-000-000  
Property Address: 27 SUSANS WAY

Mailing Address: CARINI FRANCIS C CARINI CHRISTINE B  
27 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-016-000  
CAMA Number: 303-016-000-000  
Property Address: 23 SUSANS WAY

Mailing Address: TELHADA MARY ANNA  
23 SUSANS WAY  
FRANKLIN, MA 02038

Parcel Number: 303-017-000  
CAMA Number: 303-017-000-000  
Property Address: 19 SUSANS WAY

Mailing Address: COSCIA MICHAEL S COSCIA MICHELLE  
M  
19 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-018-000  
CAMA Number: 303-018-000-000  
Property Address: 15 SUSANS WAY

Mailing Address: PALLADINO RICHARD J PALLADINO  
LISA S  
15 SUSAN'S WAY  
FRANKLIN, MA 02038



[www.cai-tech.com](http://www.cai-tech.com)

This information is believed to be correct but is subject to change and is not warranted.



# 1 foot Abutters List Report

Franklin, MA  
April 16, 2022

Parcel Number: 303-019-000  
CAMA Number: 303-019-000-000  
Property Address: 11 SUSANS WAY

Mailing Address: BUCKLEY DAVID A BUCKLEY ROSE M  
11 SUSAN'S WAY  
FRANKLIN, MA 02038

Parcel Number: 303-020-000  
CAMA Number: 303-020-000-000  
Property Address: 7 SUSANS WAY

Mailing Address: COSCIA MICHAEL S TR COSCIA  
IRREVOC RESIDENCE TRUST  
7 SUSAN'S WAY  
FRANKLIN, MA 02038



[www.cai-tech.com](http://www.cai-tech.com)

This information is believed to be correct but is subject to change and is not warranted.

4/16/2022

Page 3 of 3

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

## Memorandum

April 29, 2022

To: Town Council  
From: Jamie Hellen, Town Administrator  
Allecia Alleyne, Assistant to the Town Administrator

**Re: Parking Remedies**

---

The following proposals are amendments to town code and downtown parking regulations in order to fix some problems that have been voiced over the past several months (or years in the case of West Street).

The EDC voted 3-1 to forward to the Council an updated Appendix in Town Code with traffic citations. The town bylaw was last updated in 2002, over twenty years ago. This issue was brought to our attention by the residents on West Street who have voiced their concern over traffic violations of some Dean College students in the area who may be going into the dorm.

I commend Chief Lynch and Lt Reilly for doing their comparative research. The Police received a dozen citation books from area departments. If this resolution is moved forward, these rates will hover in the middle of where other communities are in the area. We believe many other towns have not adopted any recent changes, like Franklin, because most towns around here do not have significant parking problems. The Town needs to be careful and balanced to also not create the unintended consequence of irritating people to the point they do not want to visit, or cut their visits short.

As a side note that does not require Council action, the DPW will put striping down at two key intersections where cars are clearly being illegally parked - namely the corners of West Street and Church Street and Walnut Street/Nason Street. The most noted areas of where folks park are spaces between a lined space and the curb. Signage is present, but with a \$15 fine (if caught) as the only deterrent, most people take the risk. Some additional striping to alert folks they are not legal spaces will hopefully illuminate these are not legal parking spaces. See the attached pictures as reference to those corners.

### Downtown Business Corridor

Many folks have commented to staff recently about the overnight parking and the appetite for a more restrictive bylaw for the main commercial stretch on Main Street and East Central Street. Many have commented that the parking restrictions do not encourage greater rotation of cars in

the afternoon and evening, in addition to overnight parking in front of the businesses for extended periods of time, including overnight. These occupied spaces prevent more customers from coming into those restaurants or businesses. Furthermore, many of the comments rooted in this dynamic are also to prevent Dean College students or other renters in the neighborhood, who have difficulty parking on private property where they rent, to stop parking their cars on the main business stretch from 2:00PM Friday to 8:00 AM Monday.

The staff have provided a revised map of downtown parking with minor tweaks to those areas. Staff suggest adding a new zone that is in yellow which includes a 8AM to 10PM zone with an overnight parking clause. A modest tweak to the bylaw map is doable at this point to fix a small, concentrated problem. If people want to park for longer than two hours, the town owned lots are available! The main corridor should have a good rotation of traffic.

For downtown merchants, it is worth noting the Town does have permanent merchant parking at quarterly rates. Please contact the Franklin Police Department for a [merchant parking pass](#) in Downtown by emailing Kristin Gutauskas at [kgutauskas@franklinma.gov](mailto:kgutauskas@franklinma.gov)

I am also including a [downtown parking map](#) of free parking available to all that was generated a few years ago to promote the ample and aplenty parking downtown. This map is only the town owned lots and does not include the hundreds of additional free parking on feeder and side streets.

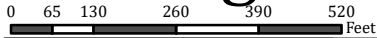
#### Long Term plan

Separately, the Franklin Police Department is currently evaluating municipal parking systems for all of downtown parking. Staff felt it best to (1) let the Franklin For All process conclude and react to any changes that come from the study and (2) see if commuting increases at all over the next several months as the adaptation process to the pandemic reaches a new phase.

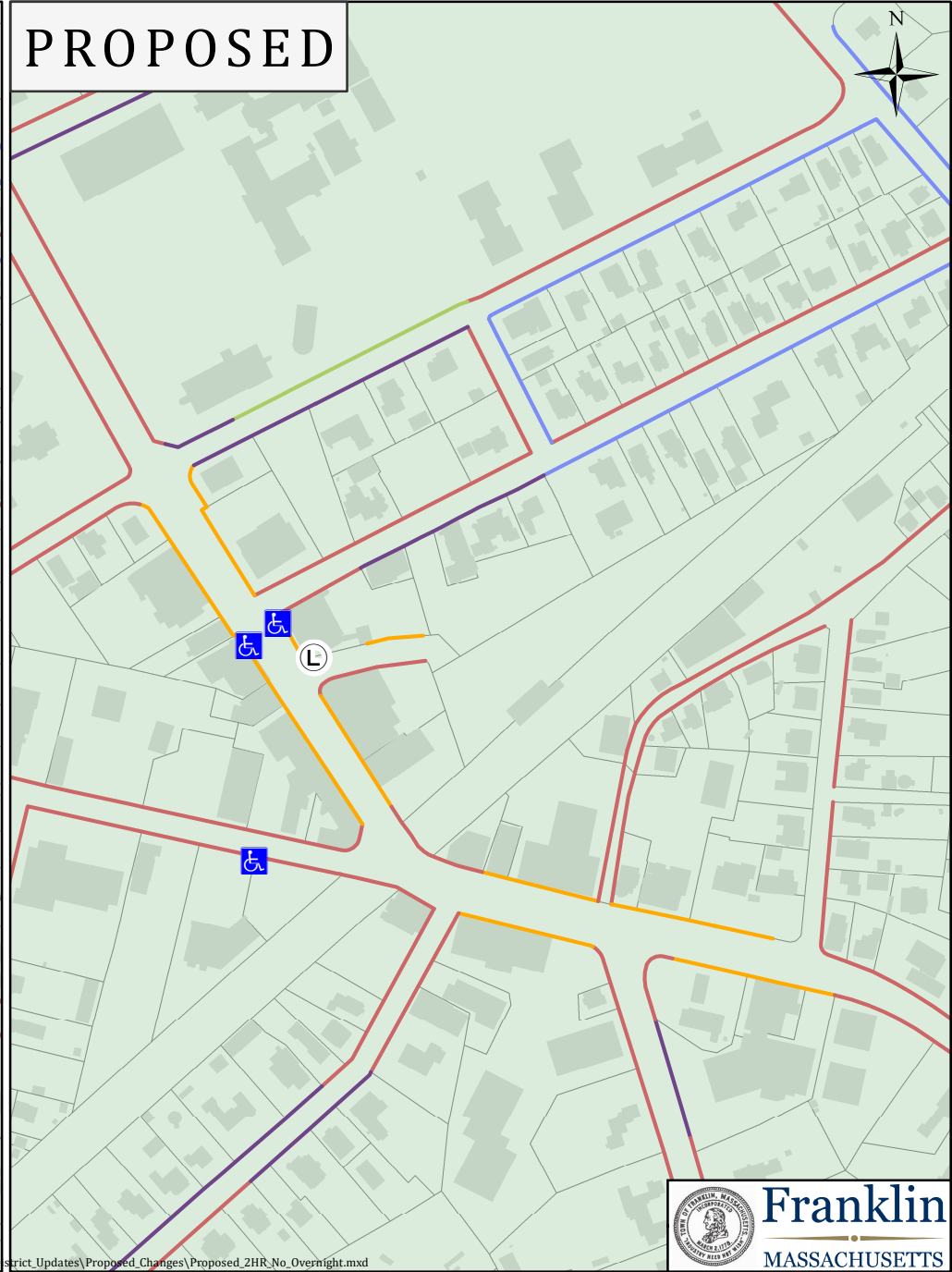
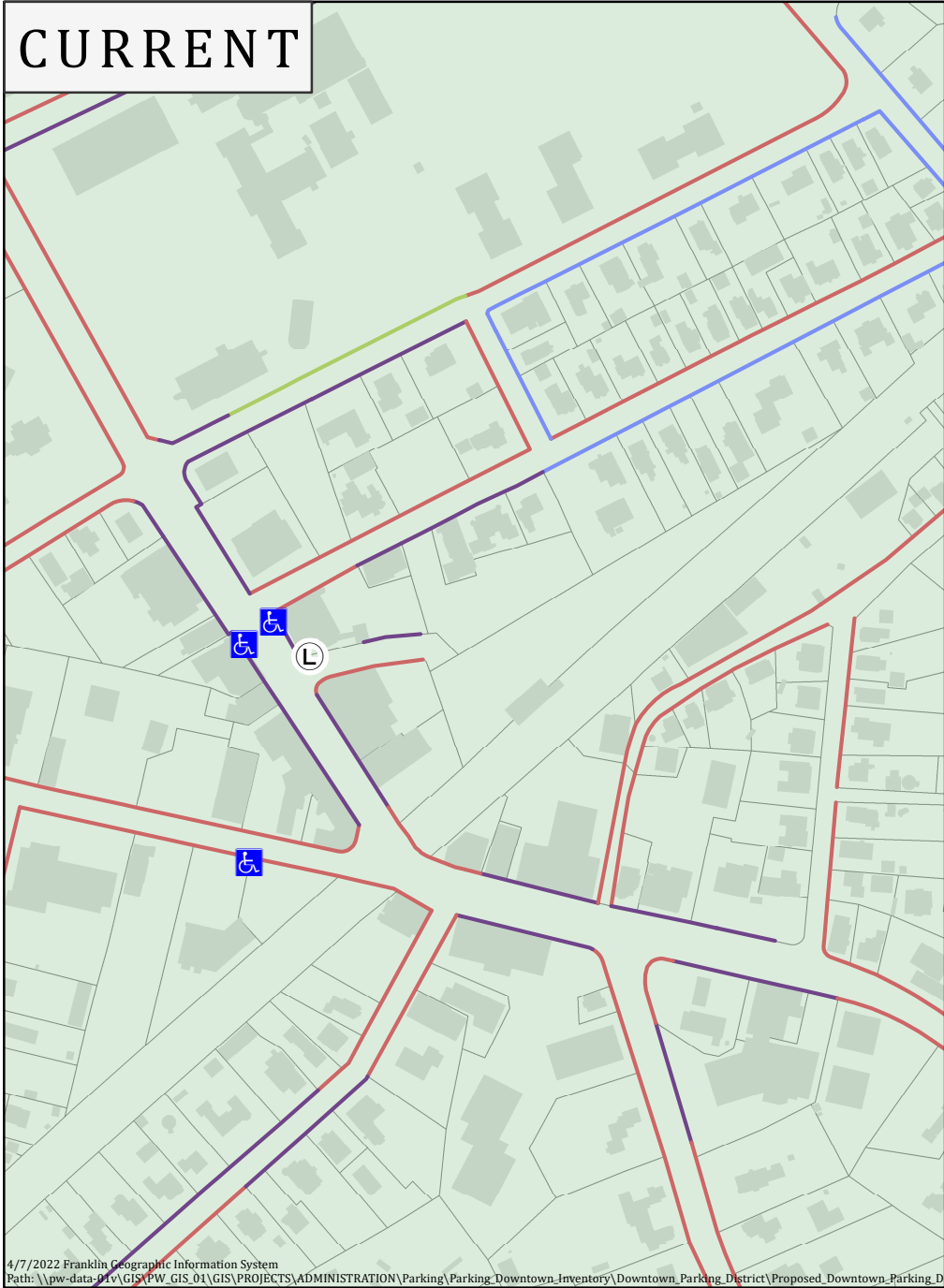
The Franklin PD will look at pay by phone options, town code, rates for parking and other areas to recommend a new system for the future. The pandemic has virtually killed commuter parking demand and some new solutions for the future will need to be looked at.

We believe the Chapter 82 of the town code will likely need a rewrite on parking rates in downtown and would recommend refraining any more substantial policy decisions, such as a full time parking clerk, durations of hours, policy changes, etc until we have a better grasp of the problem and the solution.

# Proposed Downtown Parking District Changes



- Merchant Permit 6am-2pm, M-F
- 2 HR 6am-10am, M-F
- 2 HR 8am-2pm, M-F
- 2 HR 8am-10pm, M-F No Overnight
- No Parking
- Downtown Parking District
- Building
- Parcel





37 West St

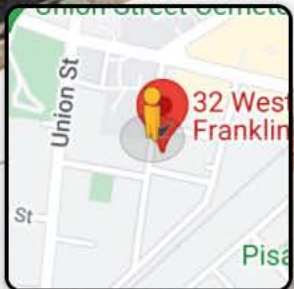
Franklin, Massachusetts



Google



Street View - Oct 2019



Google



+

-



33 West St

Franklin, Massachusetts



Google



Street View - Oct 2019



Union Street Cemetery

Union St

St

32 West  
Franklin

Pisa

Google



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47 West St

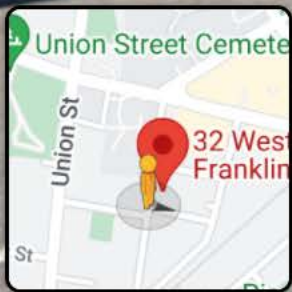
Franklin, Massachusetts



Google



Street View - Oct 2019



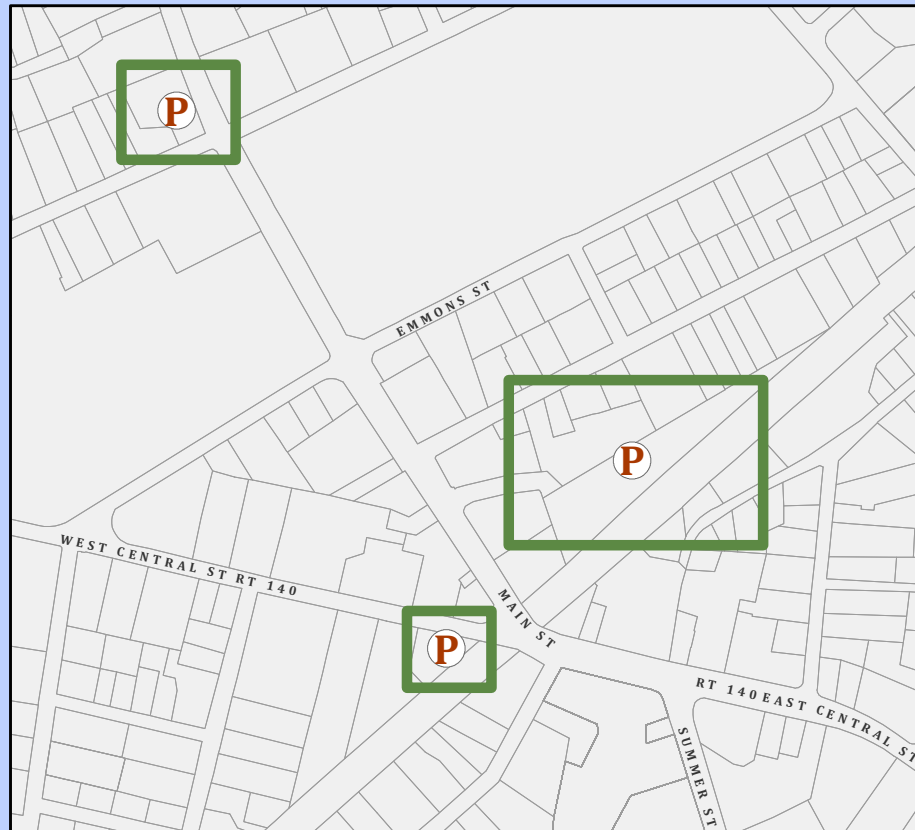
Google





## DID YOU KNOW...

Franklin has *three* parking lots downtown that are FREE in the afternoons, evenings and on weekends! Plus ample free street parking.



*Arts Happen Here*

[www.franklinculture.org](http://www.franklinculture.org)



town of **FRANKLIN**



*Afternoons  
Evenings  
Weekends*

*Park for  
FREE!*

*Come downtown to  
shop, eat and drink!*

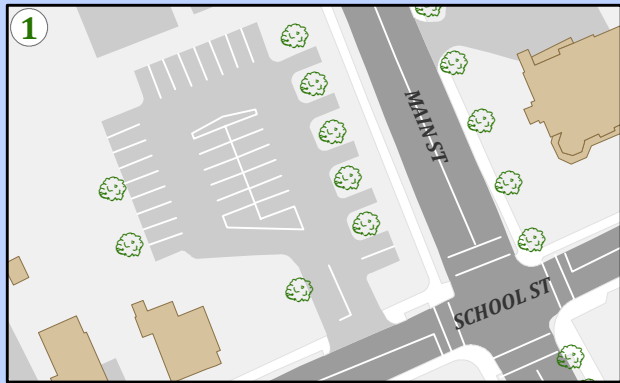
**DOWNTOWN  
PARKING**



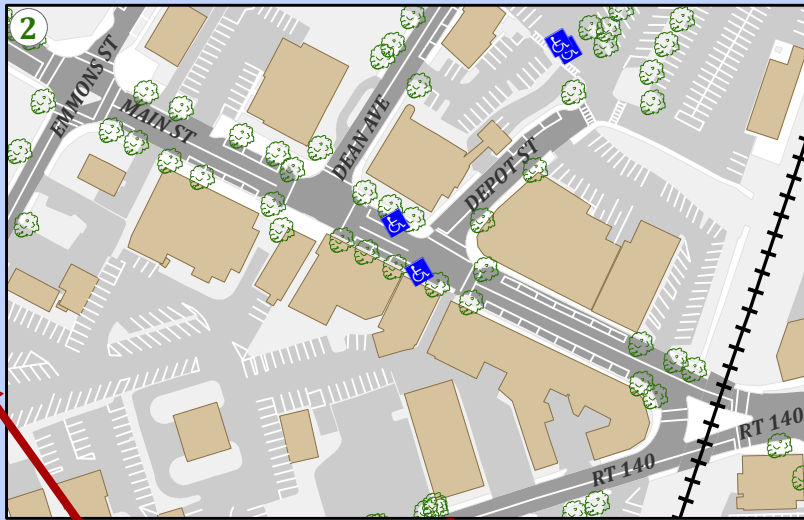




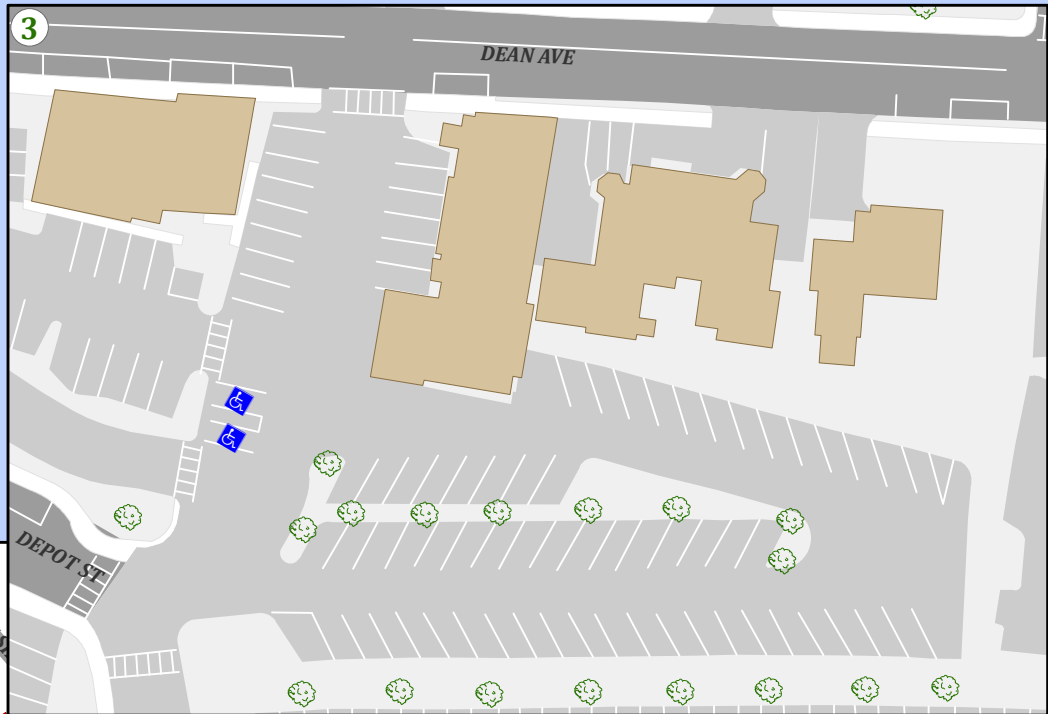
# TOWN of FRANKLIN



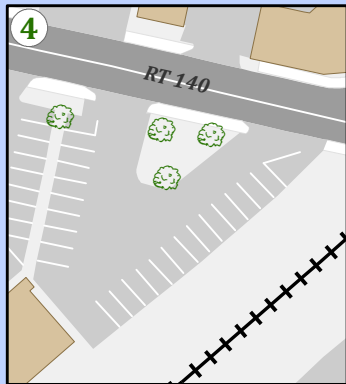
**1. Library Parking Lot**  
34 spaces  
0.3 miles to downtown\*  
Free to park on nights and weekends



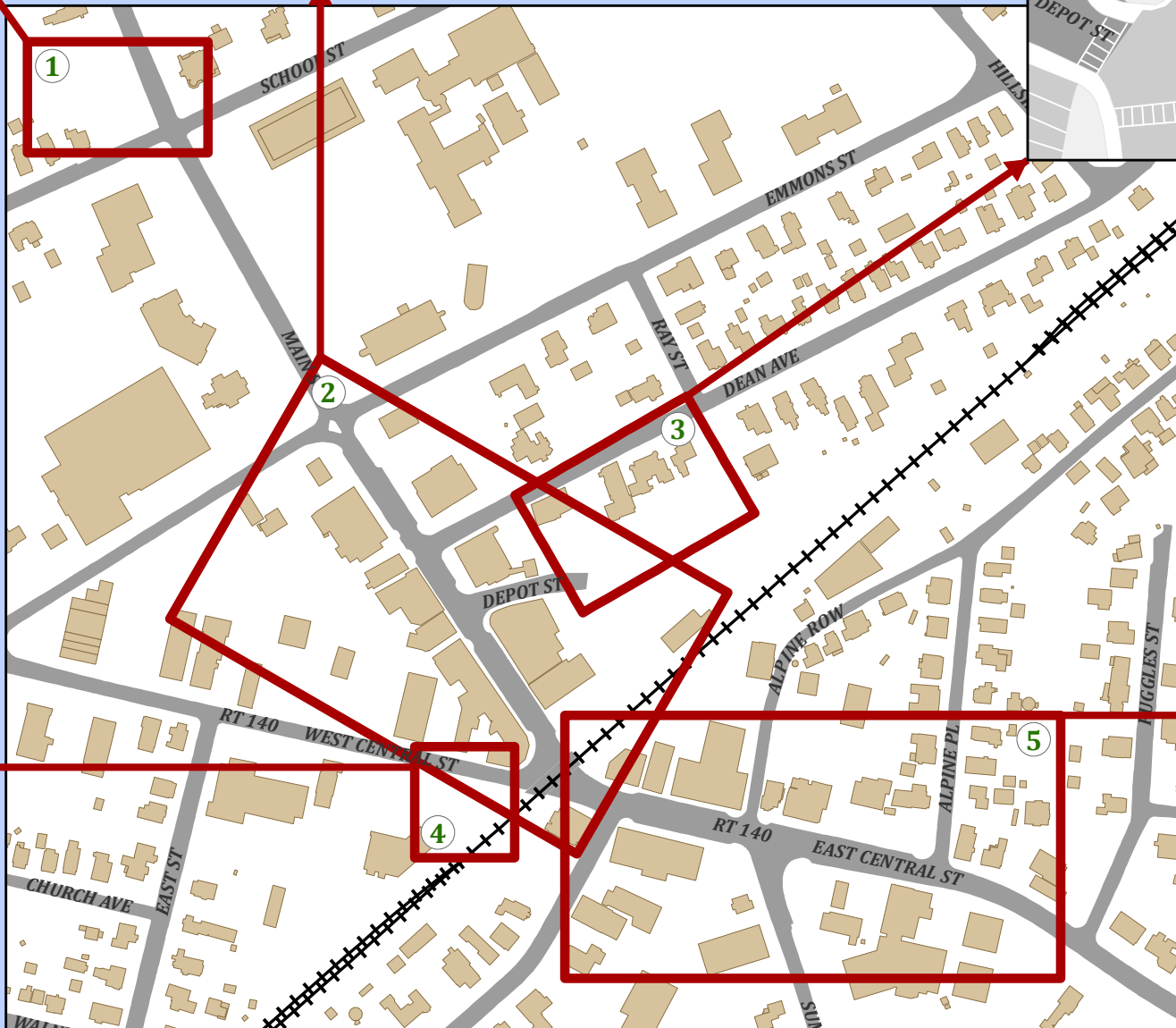
**2. Main Street Parking**  
29 spaces  
2 handicapped spaces  
0.1 miles to downtown\*  
Free to park on nights and weekends



**3. Depot/Downtown Parking Lot**  
75 spaces  
2 handicapped spaces  
0.1 miles to downtown\*  
Free to park on nights and weekends



**4. Ferrara Parking Lot**  
21 spaces  
250' to downtown\*  
Free to park on nights and weekends



Roadway

Driveway/Parking Lot

Sidewalk

Structure

Railroad

Tree

Handicapped Parking

\*The distance to downtown is calculated from the center of each lot/parking area to the intersection of Main Street and East Central Street.

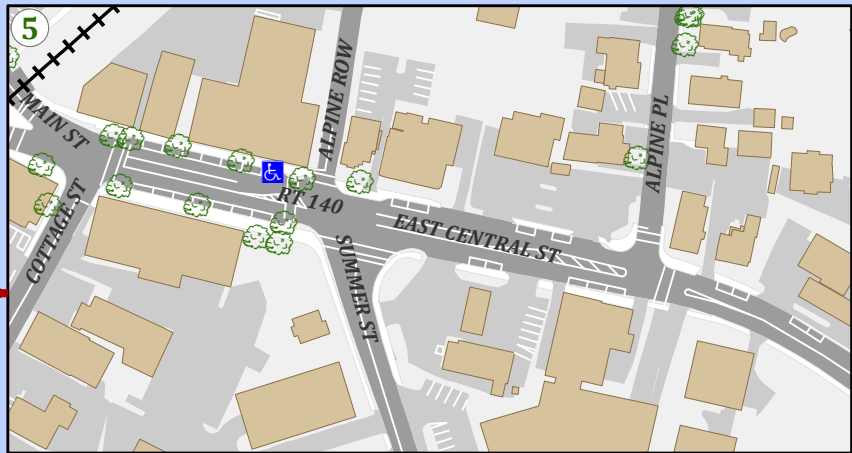
0 125 250

0 50 100 200

Feet

N

Compass rose



**5. East Central Street Parking**  
27 spaces  
1 handicapped space  
0.1 miles to downtown\*  
Free to park on nights and weekends



**Franklin**  
MASSACHUSETTS

In maintaining its GIS Data, the Town of Franklin has made every effort to ensure the accuracy, currency and reliability of the content thereof, however, errors can occur. It is expressly understood and agreed that in producing this information, the Town of Franklin, its officials, agents, servants and employees does not warrant or guarantee the information it has provided, nor does it accept responsibility for any errors contained therein. In no event will the Town of Franklin, its officials, agents, servants and employees be deemed or held obligated, liable, or accountable for any loss or damage incurred or resulting from the use of the information provided.

## FREE Downtown Parking Areas



# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

## Memorandum

April 29, 2022

To: Town Council  
From: Jamie Hellen, Town Administrator  
Alecia Alleyne, Assistant to the Town Administrator

**Re: Bylaw Amendment 22-879: Chapter 170, Vehicles and Traffic, Appendix A, Fines, Parking Violations - First Reading**

This bylaw was voted on by the EDC at their April 13, 2022 meeting by a 3-1 vote to move forward to the full Town Council for consideration, after being amended. The action before the Council is to approve Bylaw Amendment 22-879, which will increase fines for parking violations as follows:

Parking within 10 feet of hydrant, entrance to fire station or fire lane	<del>\$25.00</del>	<u><b>\$50.00</b></u>
All-Night Parking, When Restricted	<del>\$15.00</del>	<u><b>\$25.00</b></u>
Snow Removal	<del>\$15.00</del>	<u><b>\$25.00</b></u>
Wrong Direction	<del>\$15.00</del>	<u><b>\$25.00</b></u>
Taxi Stand	<del>\$15.00</del>	<u><b>\$25.00</b></u>
Bus Stop	<del>\$15.00</del>	<u><b>\$25.00</b></u>
Posted Handicapped Parking	<del>\$125.00</del>	<u><b>\$150.00</b></u>
Meter Overtime	<del>\$15.00</del>	<u><b>\$25.00</b></u>
Overtime Parking	<del>\$15.00</del>	<u><b>\$35.00</b></u>
Improper Parking	<del>\$15.00</del>	<u><b>\$25.00</b></u>

These parking fees are being raised in effort to address concerns brought forward by residents on and near West Street. There has been relatively good community consensus that an increase in parking fines will enforce greater accountability from illegal parking on residential side streets, however, the parking fines are townwide and affect the entire community.

All increases presented above, with the exception of the amended \$35 fee for overtime parking, were brought forward by the Franklin Police Department after much research into neighboring communities parking fee schedules. The Franklin Police offered a report of conducting over a dozen area municipalities parking fees and show that most departments have NOT increased fines very much in recent years. In fact, the last time the Town of Franklin looked at parking fines was over twenty (20) years ago in 2002! These rate increases will place Franklin slightly above average in the area.

If you have any questions, please feel free to let us know.



## TOWN OF FRANKLIN BYLAW AMENDMENT 22-879 PARKING FINES

A bylaw to amend the Code of the Town of Franklin at Chapter 170, Vehicles and Traffic, Appendix A, Fines.

**BE IT ENACTED BY THE FRANKLIN TOWN COUNCIL THAT** Chapter 170, Vehicles and Traffic, Appendix A, Fines of the Code of the Town of Franklin, is amended as follows:

### Chapter 170 Vehicles and Traffic, Appendix A, Fines

#### Appendix A Fines

Parking Violations	Fine
Restricted Prohibited Area	\$25.00
Parking within 10 feet of hydrant, entrance to fire station or fire lane	<del>\$25.00</del> <b><u>\$50.00</u></b>
Obstructing a driveway	\$25.00
Obstructing a crosswalk	\$25.00
Obstructing a sidewalk	\$25.00
All-Night Parking, When Restricted	<del>\$15.00</del> <b><u>\$25.00</u></b>
Snow Removal	<del>\$15.00</del> <b><u>\$25.00</u></b>
Wrong Direction	<del>\$15.00</del> <b><u>\$25.00</u></b>
Double Parking	\$25.00
Taxi Stand	<del>\$15.00</del> <b><u>\$25.00</u></b>
Bus Stop	<del>\$15.00</del> <b><u>\$25.00</u></b>
Parking within 20 feet of an intersection	\$25.00
Posted Handicapped Parking	<del>\$125.00</del> <b><u>\$150.00</u></b>
Meter Overtime	<del>\$15.00</del> <b><u>\$25.00</u></b>
Overtime Parking	<del>\$15.00</del> <b><u>\$35.00</u></b>
Improper Parking	<del>\$15.00</del> <b><u>\$25.00</u></b>
Unauthorized Parking	\$50.00

This bylaw amendment shall become effective on and after July 1, 2022.

DATED: \_\_\_\_\_, 2022

VOTED:

A True Record Attest:

UNANIMOUS \_\_\_\_\_  
YES: \_\_\_\_\_ NO: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

Nancy Danello, CMC  
Town Clerk

Glenn Jones, Clerk  
Franklin Town Council

# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

## Memorandum

April 29, 2022

To: Town Council  
From: Jamie Hellen, Town Administrator  
Alecia Alleyne, Assistant to the Town Administrator

**Re: Bylaw Amendment 22-880: Chapter 170, Vehicles and Traffic, Article IV, Stopping, Standing and Parking, §170-15 Parking Prohibitions and Limitations, D. Parking Prohibited, Downtown Parking Map - First Reading**

---

This bylaw was voted on by the EDC at their April 13, 2022 meeting by a 4-0 vote to move forward to the full Town Council for consideration. The action before the Council is to approve Bylaw Amendment 22-880, which is to create a new parking zone on portions of Main Street and East Central Street ONLY.

Please see attached map.

Please note, the change from what is currently in Town Code is expanding the hours of 2-hour parking from 2:00PM to 10:00PM Monday through Friday with a "No Overnight" parking designation during those weekdays. Weekends are still free and there are no restrictions on overnight or parking hours.

This bylaw is before the Town Council to address parking related issues in the main Downtown Business Corridor on Main Street and East Central Street. There has been relatively good community consensus that a change to those hours will increase vehicle rotation on the main business corridor, and increase available parking spots for those who want to enjoy the restaurants downtown.

Please see the downtown parking map brochure for free parking all weekend and throughout most of the downtown area on weekdays. But as we all know, most people work to try and park as close as they can to their destination and these two sections of roads have the most desirable parking spaces.

If you have any questions, please feel free to let us know.



**TOWN OF FRANKLIN  
BYLAW AMENDMENT 22-880  
CHAPTER 170, VEHICLES AND TRAFFIC**

**A BYLAW TO AMEND THE CODE OF THE TOWN OF FRANKLIN AT CHAPTER 170, VEHICLES AND TRAFFIC AT ARTICLE IV, STOPPING, STANDING AND PARKING, §170-15 PARKING PROHIBITIONS AND LIMITATIONS D. PARKING PROHIBITED.**

**BE IT ENACTED BY THE FRANKLIN TOWN COUNCIL** that Chapter 170 of the Code of the Town of Franklin Vehicles and Traffic, Article IV, Stopping, Standing and Parking, §170-15 Parking Prohibitions and Limitations D. Parking Prohibited is hereby amended as follows:

§170-15 Parking prohibitions and limitations.

No person shall stand or park any vehicle at any time:

- A. Upon streets or parts thereof where such a prohibition is posted.
- B. At bus stops, except buses, and no person shall park a bus within a business district at any place other than a bus stop when a nearby bus stop is available.
- C. At taxicab stands, except taxicabs, and no person shall park a taxicab upon any street within a business district at any place other than the taxicab stand or stands designated for the use of this taxicab or taxicabs, except while engaged or while waiting for an opportunity to use a taxicab stand designated for his use.
- D. Parking prohibited.
  - 1. Downtown Parking District: Boundaries are those contained on map captioned "Downtown Parking District" prepared by Town of Franklin Engineering Department, dated July 13, 2016, and revised through the effective date of this legislation, the original of which is on file with the Town Clerk, and a copy of which is appended hereto as "Attachment 1"; prohibitions and limitations on streets contained within the district are shown on said map.

This bylaw amendment shall become effective on and after July 1, 2022; the map currently on file with the Town Clerk, as most recently revised, shall remain in effect until July 1, 2022.

DATED: \_\_\_\_\_, 2022

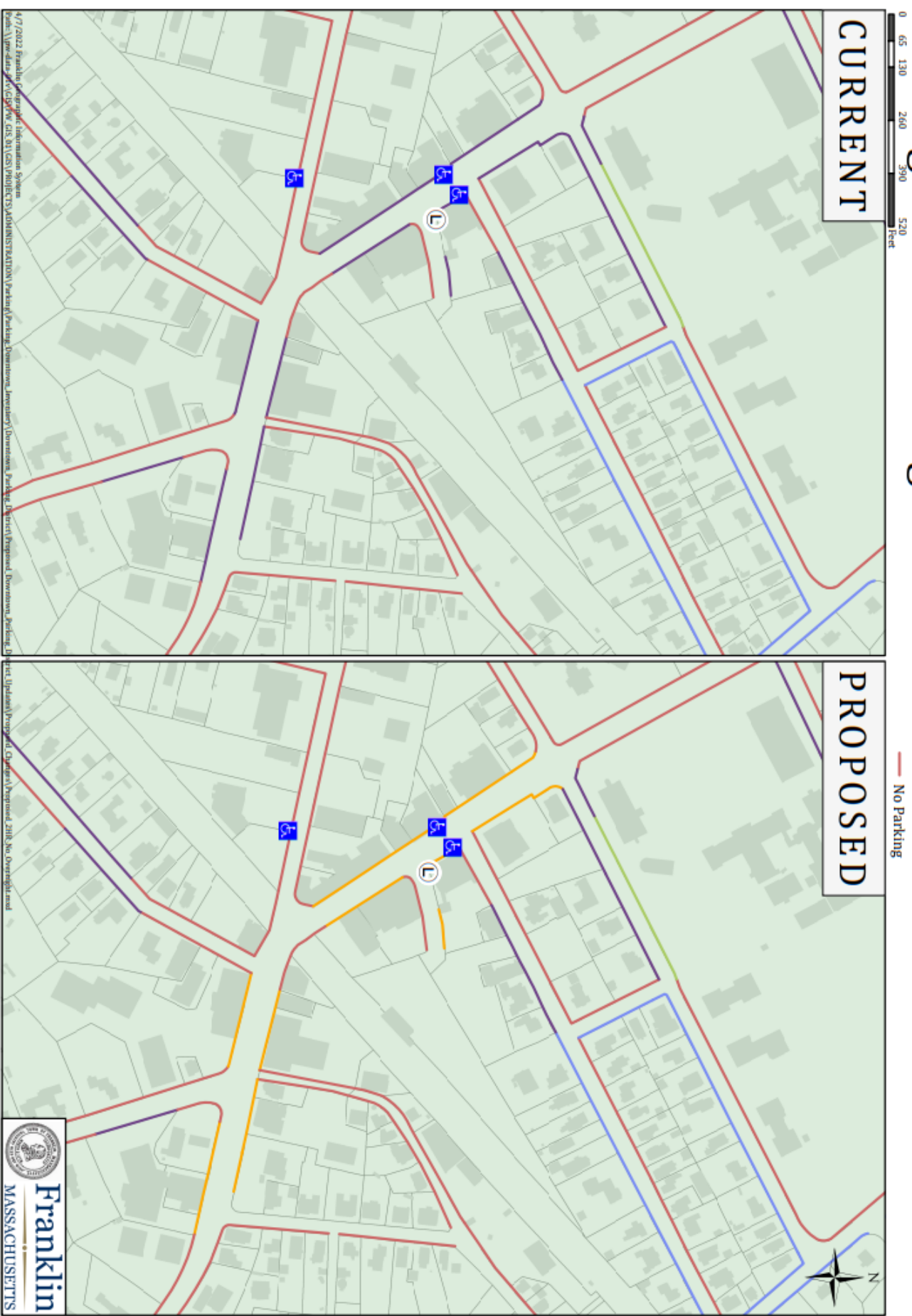
VOTED:

A True Record Attest:

UNANIMOUS \_\_\_\_\_  
YES: \_\_\_\_\_ NO: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

Nancy Danello, CMC  
Town Clerk

\_\_\_\_\_  
Glenn Jones, Clerk  
Franklin Town Council





# Town of Franklin

355 East Central Street  
Franklin, Massachusetts 02038-1352



Phone: (508) 520-4949  
[www.franklinma.gov](http://www.franklinma.gov)

OFFICE OF THE TOWN ADMINISTRATOR

## Memorandum

April 29, 2022

To: Town Council  
From: Jamie Hellen, Town Administrator  
Alecia Alleyne, Assistant to the Town Administrator

**Re: Resolution 22-29: Gift Acceptance - Fire Department & Veterans' Services Department**

---

The Fire Department and Veterans' Services Department have received donations totaling \$375.

The donations for the Fire Department were made in memory of Franklin residents Joseph Nasuti, who passed away on January 29, 2022, and Veronica Santo Domingo, who passed away on March 23, 2022. These donations will be applied at the Department's discretion towards the purchase of safety and other related equipment and to support various Fire Department programs. To the friends and family of Mr. Nasuti and Mrs. Santo Domingo, we extend our deepest condolences for their loss, and our heartfelt gratitude for their generosity.

The donations for the Veterans' Services Department will be applied towards the Veterans' Municipal Assistance Fund and used at the Department's discretion to help support local veterans and their families.

We would like to thank everyone for their continued support of our local services.

### **Donation Summary:**

#### **1. Fire Department - \$275**

- |                           |       |
|---------------------------|-------|
| • Anne & Douglas Saunders | \$100 |
| • Rondeau Grandchildren   | \$100 |
| • Joann & Keith Rondeau   | \$ 50 |
| • O. Kaufman              | \$ 25 |

#### **2. Veterans' Services Department - \$100**

- |                          |       |
|--------------------------|-------|
| • Lucian & Linda Colella | \$100 |
|--------------------------|-------|

**DONATION TOTAL \$375**

If you have any additional questions please feel free to ask.



## TOWN OF FRANKLIN RESOLUTION 22-29

### Acceptance of Gift – Fire Department Veterans' Services Department

**WHEREAS,** The Fire Department and Veterans' Services Department have received generous donations in the total amount of \$375.00 to be used at the discretion of each respective department as follows:

#### Donation Summary:

#### **FIRE DEPARTMENT - \$275.00**

1. Gifts received in Memory of Joseph Nasuti and Veronica Santo Domingo to be applied towards the purchase of safety and other related equipment, and to support various Fire Department Programs.

#### **VETERANS' SERVICES DEPARTMENT - \$100.00**

1. Gifts to be applied towards the Veterans' Municipal Assistance Fund

Please see attached memo dated April 29, 2022 for donor information.

#### **NOW THEREFORE, BE IT RESOLVED THAT:**

The Town Council of the Town of Franklin, on behalf of the Fire Department and Veterans' Services Department, gratefully accepts these generous donations to be used at the discretion of each respective department as described above.

This resolution shall become effective according to the provisions of the Town of Franklin Home Rule Charter.

**DATED:** \_\_\_\_\_, 2022

**VOTED:** \_\_\_\_\_

**UNANIMOUS:** \_\_\_\_\_

**A TRUE RECORD ATTEST:**

**YES:** \_\_\_\_\_ **NO:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_ **ABSENT:** \_\_\_\_\_

**RECUSED:** \_\_\_\_\_

\_\_\_\_\_  
Nancy Danello, CMC  
Town Clerk

\_\_\_\_\_  
Glenn Jones, Clerk  
Franklin Town Council