

**TOWN OF NORTHBRIDGE  
BOARD OF SELECTMEN'S MEETING  
NORTHBRIDGE TOWN HALL  
7 MAIN STREET - WHITINSVILLE, MA 01588  
August 20, 2018 at 6:15 PM**

**EXECUTIVE SESSION: 6:15 PM**

**PLEDGE OF ALLEGIANCE**

- I. APPROVAL OF MINUTES: A. 1) June 11, 2018      2) June 25, 2018      3) July 16, 2018  
4) August 9, 2018 Special Meeting**
- II. PUBLIC HEARING**
- III. APPOINTMENTS/By the Board of Selectmen/Vote to appoint: B. 1) Susan Brouwer, Northbridge Housing Authority 2) Central Mass. Regional Planning Commission: a) Second Delegate b) Alternate  
  
C. By the Town Manager/Vote to affirm: Caryn Gagner, Senior Library Assistant  
  
D. RESIGNATION: Brian Murphy, Economic Development Committee**
- IV. CITIZENS' COMMENTS/INPUT: Local Business Spotlight: Relay Power/Present: Neil Potter**
- V. DECISIONS:**
- E. Whitinsville Christian School/1) Request to hold a road race on Saturday, September 22, 2018 at 8:30 AM, subject to the safety requirements of the Northbridge Police Department. Present: Sonia Zeyl. 2) Request to hang a banner across Church Street from Sunday, October 7, 2018 to Sunday, October 21, 2018 to advertise their Dutch Apple Pie sale.**
- F. St. Patrick's Church, 7 East Street, Whitinsville/1) Request to hang a banner across Church Street from September 9, 2018 to September 23, 2018 to advertise the Annual Fall Family Fun Fest to be held Sunday, September 23, 2018. 2) Request to close East Street from Cross Street to the entrance of the Pleasant Street Christian Reformed Church parking lot on Sunday, September 23, 2018 from 7 AM to 5 PM.**
- G. Alternatives Unlimited, Inc., 50 Douglas Road, Whitinsville/Request for a One-day Wines and Malt License for their Annual Valley Bag Toss event to be held on Saturday, September 22, 2018 from 12 PM to 5 PM on the Whitin Mill Community Plaza [Rain date: 9/23/18].**
- H. Charles Thompson/Request permission to hold the road race portion of the Greenway Challenge event in Whitinsville on Saturday, September 29, 2018, subject to the safety requirements of the Northbridge Police Department [Rain Date: October 6, 2018].**
- I. George Marston Whitin Memorial Community Association, 60 Main Street, Whitinsville/1) Request for a One-day Entertainment License for the Greenway Challenge event to be held on Saturday, September 29, 2018, from 12 Noon to 5 PM in Whitin Park. Present: Sarah Lawson, Director of Marketing and Events.**
- J. Purgatory Beer Company, LLC, 670 Linwood Avenue, Bldg. C., Whitinsville/Request for a One-day Malts Only License for the Greenway Challenge event to be held in Whitin Park on Saturday, September 29, 2018, from 12 Noon to 5 PM.**
- K. George Marston Whitin Memorial Community Association, 60 Main Street, Whitinsville/1) Request for a One-day Wines and Malt License for their Fall Food Festival to be held on Saturday, October 13, 2018 from 11 AM - 3 PM in Whitin Park. 2) Application for a One-day Entertainment License for the Fall Food Festival. Present: Sarah Lawson, Director of Marketing and Events.**

**L.** Fresh Brewed Inc. dba Dunkin Donuts, 4 North Main Street, Whitinsville/Application for a Common Victualler's License contingent upon compliance with all requirements of the Town. **Present:** Barbara Denesowicz

**M.** Whitinsville Gas and Market, LLC, 4 North Main Street, Whitinsville /Application for a Common Victualler's License contingent upon compliance with all requirements of the Town.

**N.** Riverdale Cemetery Deeds/**1)** Leonard & Kathy Bangma [Maple Ave. North, Lot #4] **2)** Michael and April Jacobs [Maple Ave. North, Lot #11]

**O.** State Primary Election [September 4, 2018]/Vote to sign warrant

**P.** Northbridge 2018 Water Rates & Schedule Adjustments

**Q.** Fall Annual Town Meeting [October 23, 2018] / Vote to place articles on warrant

**R.** Town Manager Performance Evaluation

**VI. DISCUSSIONS:**

**S.** FY '17 Town Audit/**Present:** Scott McIntire, CPA (Melanson Heath)

**VII. TOWN MANAGER'S REPORT**

**VIII. SELECTMEN'S CONCERNS**

**IX. ITEMS FOR FUTURE AGENDA**

**X. CORRESPONDENCE**

Town Clerk: 2 Hard copies	<input type="checkbox"/>
Web: Post time-stamped copy	<input type="checkbox"/>

**XI. EXECUTIVE SESSION 6:15 PM: T. 1) Under M.G.L c.30A, Sec. 21 #2 - To conduct contract negotiations with Non-Union personnel (Town Manager).**

## **BOARD OF SELECTMEN'S MEETING June 11, 2018**

A meeting of the Board of Selectmen was called to order by Chairman Ampagoomian at 6:30 PM, Northbridge Town Hall, 7 Main Street, Whitinsville, MA. Present: Messrs. Ampagoomian, Athanas, Melia and Nolan. Selectwoman Cannon was absent and it is duly noted. **Also Present:** Adam D. Gaudette, Town Manager.

The Pledge of Allegiance was recited by those present.

Chairman Ampagoomian announced that the Board would be going into Executive Session and declared that having an open meeting may have a detrimental effect on the negotiating position of the body.

A motion/Mr. Melia, seconded/Mr. Nolan to go into Executive Session under **M.G.L c.30A, Sec. 21 #2** - To discuss strategy with respect to contract negotiations for non-union personnel [Fire Chief] and under **M.G.L c.30A Sec. 21 #3** - To discuss strategy with respect to contract negotiations [Police, Firefighters, & DPW] -and reconvene in open session. Roll Call Vote: Mr. Athanas/Yes, Mr. Ampagoomian/Yes, Mr. Melia/Yes, and Mr. Nolan/Yes.

**Open Session Adjourned: 6:32 PM**

**Executive Session Convened: 6:33 PM**

**Executive Session Adjourned: 6:58 PM**

**Open Session Reconvened: 7:01 PM**

**PRESENTATION:** Certificates of Special Recognition awarded to Eagle Scouts Stephen Oncay, Nathan Lamberson, and Chad Lamont. Chairman Ampagoomian introduced the Scouts and spoke about the Eagle Scout Ceremony that was held on June 9, 2018 and the projects the scouts completed to achieve this great accomplishment. Chairman Ampagoomian congratulated each Eagle Scout and wished them the best of luck in their future endeavors.

**APPROVAL OF MINUTES:** 1) **May 7, 2018.** A motion/Mr. Athanas, seconded/Mr. Nolan to approve the May 7, 2018 minutes as presented with the readings omitted. Vote yes/Messrs. Ampagoomian, Athanas, Melia and Nolan. 2) **May 21, 2018.** A motion/Mr. Nolan, seconded/Mr. Athanas to approve the May 21, 2018 minutes as presented with the readings omitted. Vote yes/Messrs. Ampagoomian, Athanas, and Nolan. Abstain: Selectman Melia.

**PUBLIC HEARING/None.**

**APPOINTMENTS/By the Town Manager: Ms. Kim Corey, Administrative Assistant, Police Department/Present: Walter Warchol, Police Chief.** Chief Warchol introduced Ms. Corey to the Board and stated that upon advertising they received an abundant number of applicants, which was then narrowed down to five finalists. After interviewing the five finalists, they were able to narrow it down to two, both of which had experience as Assistant to the Chief of Police. Chief Warchol stated that Ms. Corey was previously the Administrative Assistant to the Chief of Police in Millbury and noted she is a lifelong resident of Northbridge. Chief Warchol stated Ms. Corey will be an asset to the Police Department. A motion/Mr. Melia, seconded/Mr. Ampagoomian to affirm the Town Manager's appointment of Ms. Kim Corey as the Administrative Assistant to the Chief of Police. Vote yes/Messrs. Ampagoomian, Athanas,

Melia and Nolan.

**CITIZENS' COMMENTS/INPUT: Local Business Spotlight: Our Northbridge, Mike Dutra.** Mr. Dutra explained that Our Northbridge is a non-profit organization that focuses on the needs of those in town that face the greatest challenges. He said the reason behind the non-profit was to help return the Town to a time where prosperous citizens give back to the town. Mr. Dutra gave an example of when individuals would build a library and donate it to the Town for one dollar. He also stated Our Northbridge was started just over a month ago and they have received over three thousand dollars in donations going back to the community along with toys, diapers, wipes, formula and other things that young parents need. Mr. Dutra added that Our Northbridge strives to feed the children with not only food but with knowledge as well. Our Northbridge strives to clean up the streets and improve public spaces. For more information, visit the Facebook group Our Northbridge (Helping Hands). In closing, Mr. Dutra explained that Helping Hands is a division that focuses on taking care of children such as providing diapers and wipes, etc. Our Northbridge is located at 101 Church Street, Whitinsville MA. The office hours are Monday through Friday 9 AM to 5 PM.

**Randy Dean Ross dba Lakeside Lunch Stop, 355 Main Street, Whitinsville, MA 01588/ Application to transfer the non-alcoholic Common Victualler license from Charles Berry d/b/a Dotta's Kitchen [Charles Berry, Mgr.] to Lakeside Lunch Stop.** Mr. Ross stated that he plans to keep the hours the same, which are 11 AM to 4 PM. He said he is open to making changes down the road, but he is getting used to the business right now. Mr. Ross mentioned that the Fire Chief's inspection had some additional requirements, but Fire Chief White explained to him that if he shows forward progress he won't object to the Select Board approving it. There being no further discuss, a motion/Mr. Melia, seconded/Mr. Nolan to approve the transfer of the non-alcoholic Common Victualler license from Charles Berry d/b/a Dotta's Kitchen, 355 Main Street, Whitinsville, MA 01588 to Randy Dean Ross dba Lakeside Lunch Stop. Vote yes/Messrs. Ampagoomian, Athanas, Melia and Nolan.

**Alternatives/Request to hang a banner across Church Street from July 1, 2018 to July 15, 2018 to advertise the Free Summer Concert Series, Thursdays, from July 5, 2018 to August 30, 2018 on Alternatives Community Plaza.** A motion/Mr. Melia, seconded/Mr. Athanas to approve the request to hang a banner across Church Street from July 1, 2018 to July 15, 2018 to advertise the Free Summer Concert Series. Vote yes/Messrs. Ampagoomian, Athanas, Melia, and Nolan.

**Bond Anticipation Notes (Department of Public Works)/Vote to Sign/Present: Julie Harris, Treasurer/Collector and Neil Vaidya, Town Accountant.** Mr. Vaidya explained that the FY19 budget was approved at town meeting and includes the first payment for the DPW Facility project. He stated that he is before the Board this evening for approval of those bonds. He also explained that this will be a bond that floats every year and the interest will be paid off. A motion/Mr. Nolan, seconded/Mr. to award the sale of \$2,500,000 Bond Anticipation Notes dated June 29, 2018 payable June 28, 2019 to Unibank for Savings at a rate of 2.00%.

**Vote to accept monetary donation for Scholarship/Present: Julie Harris, Treasurer Collector and Neil Vaidya, Town Accountant.** Ms. Harris explained that the Town is in receipt of a donation towards the Thomas Prior and Joey LaFleur Scholarship at the School Dept. Ms. Harris explained that tonight's vote is a formality to accept the donation. Selectman Melia asked where the donation came from. Ms. Harris explained that it came from Joey LaFleur's father, who recently passed away. She also mentioned that he is making a lump sum donation to the scholarship fund to settle his estate. A motion/Mr. Melia, seconded/Mr. Athanas to accept the monetary donation for the Thomas Prior and Joey LaFleur Scholarship Fund. Vote yes/Messrs. Ampagoomian, Athanas, Melia, and Nolan.



**Dog Warrant/Vote to sign.** A motion/Mr. Melia, seconded/Mr. Nolan to sign the Dog Warrant. Vote yes/Messrs. Ampagoomian, Athanas, Melia, and Nolan.

**Intermunicipal Agreement with the Town of Upton for Conservation Agent Services/Vote to Sign.** Town Manager Gaudette explained that this is a continuation of an existing agreement between the Town of Upton and the Town of Northbridge for sharing Conservation Agent services. He also said that the Agent is an employee of the Town of Upton, but the Town of Northbridge contributes towards the employee's salary and benefits. Mr. Gaudette added that this is a 3-year contract with changes to the rate amounts and dates. A motion/Mr. Nolan, seconded/Mr. Melia to sign the Intermunicipal Agreement with the Town of Upton for Conservation Agent Services. Vote yes/Messrs. Ampagoomian, Athanas, Melia, and Nolan.

**Riverdale Cemetery Deed/Liavoni Ambert [Maple Ave., Row 6, Grave 4].** A motion/Mr. Melia, seconded/Mr. Nolan to approve the sale of a cemetery lot on Maple Ave., Row 6, Grave 4 to Liavoni Ambert. Vote yes/Messrs. Ampagoomian, Athanas, Melia, and Nolan.

**Municipal Vulnerability Preparedness Grant (MVP)/Present: R. Gary Bechtholdt, Town Planner & Members of Central Mass. Regional Planning Commission (CMRPC).** Mr. Bechtholdt introduced Hoamy Tran, Assistant Planner with CMRPC and Adam Menard, Assistant Planner with CMRPC, who he explained would be presenting tonight. Mr. Bechtholdt reminded the Board that Northbridge partnered with the Town of Grafton and the Town of Millbury for the Municipal Vulnerability Preparedness grant. With that, multiple workshops have been held, along with meetings with local stakeholders and municipal departments. Ms. Tran explained that the MVP grant program provides support for communities to begin the process of planning for climate resiliency. Those communities who complete this process become certified as an MVP Program Community, which opens the door for follow-up grant funding and the priorities that are identified as part of the process the Town can apply for funding afterwards. Bonus points are received on State grant applications as being MVP Program communities. Ms. Tran explained that the MVP Program is guided by four primary objectives. 1) define extreme weather, natural and climate -related hazards. 2) Identify vulnerabilities and strengths 3) develop and prioritize actions for the community and broader stakeholder networks 4) identify opportunities for the community to advance to reduce risks and build resilience. She further explained that at the workshop, the participants were asked to define the top hazards that will impact their community in the long run. The four hazards identified were flooding, which includes dam failure, winter storms and ice, wildfires and droughts, as well as extreme temperatures. Ms. Tran added that with these hazards they have identified priority areas that would be impacted the most along with actions to address them. She pointed out that they viewed the priorities and actions in three different categories. The first category is environment. The following priority features, voted by the participants, would be the most affected by a climate change. On that list is: Open space, riverbank erosion, river sediments, forest land, and street trees. The second category is society. The priority concern areas that were expressed were the Rockdale and New Village areas due to the infrastructure and lack of resources. The third category is infrastructure, which included discussion on bridges and culverts. Ms. Tran explained that the next steps would be to wrap up the final report, which is comprised of a regional report made up of all the regional actions that were found from this process and separate local reports. She said the report would be submitted at the end of the month, at which point Northbridge will receive an MVP Program Community Designation and in the fall grant funding will be available. Selectman Athanas asked if the grants awarded this year were matching grants. Mr. Bechtholdt explained that he wasn't sure, and since it is the first roll-out there were only a handful of communities ready to apply for grants. Selectman Athanas also asked if when the DPW Facility was built if it was moved out of the floodplain. Mr. Bechtholdt stated he believes the structures are out of the floodplain but the site itself would still fall under the floodplain. Chairman Ampagoomian asked about the dredging of the Blackstone River. Mr. Bechtholdt explained that discussion took place in recognizing the historical flooding over the years in Rockdale and are looking at ways to address it.

**Laurie Leeman/Request to do a Holiday Décor and Planter Project/Present: Laurie Leeman and Julie Harris, Treasurer/Collector.** Ms. Leeman explained that as a resident in Douglas, she took on a project to beautify Main Street. She compiled an action plan and gathered a team. Boxed planters and telephone planters were placed throughout Main Street and resident volunteers help to maintain the planters. The planters were funded by donations made by local businesses. Ms. Leeman stated that she would like to start small and begin with a wreath project for Providence Road and Church Street, which would involve about 60 ornamental poles to hang the wreaths. She explained she would also like to get enough wreaths for municipal buildings for a total of one hundred wreaths. Ms. Leeman added she would like to set up a fund for any donations to go towards the wreaths and any left-over money could go to the Fire Department for fireworks. Ms. Harris explained that the account would be set up as its own bank account strictly for these donations. The Town will process all the funds and bills through the donation account and the Selectmen will be periodically updated with the amount of donations going into the account. Selectman Melia verified that both the Department of Public works and the Fire Department have agreed to assist in the hanging and removing of the wreaths. Ms. Leeman stated they have both been very gracious and offered their services. A motion/Mr. Nolan, seconded/Mr. Athanas to move this item from discussions to decisions. Vote yes/Messrs. Ampagoomian, Athanas, Melia, and Nolan. A motion/Mr. Nolan, seconded/Mr. to approve Ms. Leeman's request to do a Holiday Décor and Planter Project as noted above and to establish a bank account for that purpose. Vote yes/Messrs. Ampagoomain, Athanas, Melia and Nolan.

**School Building Committee Project Update/Present: Joseph Strazzulla, School Building Committee.** Mr. Strazzulla stated that the School Building Committee [SBC] will be meeting on Saturday at 3 PM with neighbors of the Balmer School to give them a chance to visit the school and get an overview of the project details. There will be a Board Meeting with the Massachusetts School Building Authority on June 27, 2018, which will determine the approval of the Project Budget and Schematic Design. Mr. Strazzulla stated that there will be another community forum on August 20, 2018. He stated that at the October 23, 2018 Annual Fall Town Meeting will include a vote for the School Building Project. During the Joint Committee meeting discussion took place regarding the ballot options. The first option is to submit the language to the State by August 1, 2018 to be approved for the November 6<sup>th</sup> ballot. The second option would be to hold a Special Election to take place in early December 2018. Mr. Strazzulla explained that the November 6<sup>th</sup> ballot included the Governors Election and two significant ballot questions. He also noted that the SBC felt as though it is too much and might be confusing to residents if the School Building Project question was also included on that ballot. He said he is looking to have a discussion with the Board on which option they would support. Selectman Athanas stated if they decide to go with the November 6<sup>th</sup> Election, the resident outcome will be a better turnout, however, with a special election, voters would be more aware that it is only the School Building Project question on the ballot. Selectman Athanas explained he was still undecided as to which option he feels would be best. Selectman Melia agreed with Selectman Athanas and applauded the committee for all their hard work. He stated he felt as though some residents would think the Town is trying to pull the wool over their eyes by having a Special Election; not to mention the cost associated with holding one. He mentioned he is leery about having a special election. Selectman Nolan stated he is leaning towards the November Election ballot. He said he believes that a bigger turnout is advantageous and a big part of it is voters who are renters in Town and are not going to see a big tax increase as a negative since it won't impact them directly. Chairman Ampagoomian stated that he agrees it should be on the November ballot and added that no matter which ballot the question is on, residents still need to be informed about the details of the ballot question. Mr. Strazzulla thanked the Board for their input and explained he would update the SBC after the meeting with the Massachusetts Building Authority.

**TOWN MANAGER'S REPORT: 1) Meetings Attended: Monday, May 28, 2018 – Attended Memorial Day services. Tuesday, May 29, 2018 – Met with Financial Team. Wednesday, May 30, 2018 – Met with MMA Staff that visited Town Hall. Tuesday, June 5, 2018 – Met with Fire Chief White to discuss staffing. Tuesday, June 5, 2018 – Met with the DPW Union to endorse the CBA for FY 2019-FY 2021. Wednesday, June 6, 2018 – Met with Police Union member to discuss CBA discussions. Wednesday, June 6, 2018 –**

Hosted a Central Mass. Regional Planning Commission Legislative Affairs Committee Meeting. Thursday, June 7, 2018 – Met with G. Bechtholdt and J. Sheehan to discuss Recreational Marijuana zoning. Friday, June 8, 2018 – Went to the Northbridge Middle School to view 5<sup>th</sup> Grade Interest Fair projects. **2) Balmer School Building Project:** The School Building Committee Meeting recently met on June 5, 2018 to continue to discuss neighborhood impacts. They had met with Mason Road abutters on May 19<sup>th</sup> and are scheduled to have a neighborhood meeting on June 16, 2018. **3) DPW Garage Project:** The Project remains substantially complete and we continue to work on safety-related punch list items pertaining to the issuance of a temporary certificate of occupancy (TCO). The Knox Box was installed and a "temporary" battery-operated Carbon Oxide (CO) detector will be installed to get the TCO. The permanent CO detector/connection will be installed when the materials arrive in 2-3 weeks. A full certificate of occupancy will be follow upon the completion of this work and existing/new building fire alarm/communications work items. The equipment lift and fueling station remain open items and the revised delivery/installation schedule will continue into July. **4) Fire Station Project (Feasibility Study):** The Town Manager has been working with staff and the Owners Project Manager (OPM), as well as committee representatives, on the Site Selection Evaluation Process. In addition, the group will be developing an Request for Quotation for Designer (Architect) Selection in hopes of advertising mid-winter/early spring. The project will experience some delay due to the OPM representative leaving for another position with a new company. **5) FY 2019 Budget/Spring Annual Town Meeting Follow-up:** The FY 2019 Budget Development process has been completed and the Annual Town Meeting adopted the FY 2019 Budget. Staff will begin preparing for FY 2018 year-end as well as moving forward with Capital Projects. **6) Other:** Collective Bargaining Agreement negotiations are ongoing with a target ratification date of June 30, 2018. As previously reported, the Dispatchers Union Agreement has been signed and as of this week, the DPW Union Agreement was signed as well. Town Manager Gaudette stated that the Town will be holding the Open for Business Breakfast on Wednesday, June 27<sup>th</sup> from 8 AM to 10 AM in the Great Hall. Town Manager Gaudette stated that on June 23, 2018 the Town of Northbridge Historic Commission and Alternatives are sponsoring the Historic Trolley Tours on Saturday June 23, 2018 at 9 AM, 11 AM and 1 PM. To sign up contact the Whitinsville Social Library at 508-234-2151. Town Manager Gaudette announced that there are two vacancies on the Planning Board, one elected position and one alternate.

**SELECTMEN'S CONCERNS:** **Selectman Athanas 1)** stated that final paving of Church Street looks good. **2)** asked for an update on the "Roads" projects. Mr. Luchini stated that the bids were favorable, and a contract was signed and returned. Road construction should begin at the end of the month or beginning of next month and should be a quick turnaround. **Selectman Melia** noticed that the east bound lane on Plummers Corner was flooding. Mr. Luchini stated that the silt sacks were left in some catch basins from the construction, but it has since been taken care of. **Chairman Ampagoomian 1)** asked about the striping of the pavement. Mr. Luchini stated that the marking company will be here at the end of the week to stripe the two crosswalks and the intersection arrows, as well as the centerline and fog line. **2)** asked if Mr. Luchini could reach out to the Department of Transportation and inform them of the potholes on Providence Road by Riverdale Cemetery and to check the catch basins at the entrance to the Shaw's Plaza.

**ITEMS FOR FUTURE AGENDA: None**

**CORRESPONDENCE: None**

**EXECUTIVE SESSION 6:30 PM: M. 1) Under M.G.L c.30A, Sec. 21 #2 - To discuss strategy with respect to contract negotiations for non-union personnel [Fire Chief] and Under M.G.L c.30A 2) Sec. 21 #3 - To discuss strategy with respect to contract negotiations [Police, Firefighters, & DPW]**

A motion/Mr. Melia, seconded/Mr. Nolan to adjourn the public meeting. Vote yes/ Messrs. Ampagoomian, Athanas, Melia and Nolan.

**Meeting Adjourned: 8:27 PM**

**Respectfully submitted,**

**James Athanas, Clerk**

**/mjlw**

## **LIST OF DOCUMENTATION**

### **BOARD OF SELECTMEN'S MEETING - OPEN SESSION**

**June 11, 2018**

**PRESENTATION: Certificate of Special Recognition awarded to Eagle Scouts: Stephen Oncay, Nathan Lamberson, and Chad Lamont**

-Letter from Boy Scout Troop 155 regarding Eagle Scout Ceremony for the scouts receiving their Eagle Scout Badges

#### **PLEDGE OF ALLEGIANCE**

#### **I. APPROVAL OF MINUTES:**

##### **A. 1) May 7, 2018**

-Copy of May 7, 2018 meeting minutes

##### **2) May 21, 2018**

-Copy of May 21, 2018 meeting minutes

#### **II. PUBLIC HEARING**

#### **III. APPOINTMENTS/By the Town Manager: B. Ms. Kim Corey, Administrative Assistant, Police Department/Present: Walter Warchol, Police Chief**

-Copy of Kim Corey's resume

#### **IV. CITIZENS' COMMENTS/INPUT**

#### **V. DECISIONS:**

**C. Randy Dean Ross dba Lakeside Lunch Stop, 355 Main Street, Whitinsville, MA 01588/ Application to transfer the non-alcoholic Common Victualler license from Charles Berry d/b/a Dotta's Kitchen [Charles Berry, Mgr.]/Present: Randy Ross**

-Copy of application for a common Victualler License

-Copy of REAP form

-Copy of business certificate

-Copy of Certificate of Organization

-Copy of Map of layout

-Copy of License Routing Slip

-Copy of letter from Fire Department regarding inspection

**D. Alternatives/Request to hang a banner across Church Street from July 1, 2018 to July 15, 2018 to advertise the Free Summer Concert Series, Thursdays, from July 5, 2018 to August 30, 2018 on Alternatives Community Plaza.**

-Copy of email requesting to hang a banner across Church Street from July 1, 2018 to July 15, 2018 to advertise the Free Summer Concert Series

-Copy of flyer

**E. Bond Anticipation Notes (Department of Public Works)/Vote to Sign/Present: Julie Harris, Treasurer/Collector and Neil Vaidya, Town Accountant**

-Copy of bond

-Copy of vote form

**F. Vote to accept monetary donation for Scholarship/Present: Julie Harris, Treasurer Collector and Neil Vaidya, Town Accountant**

-Copy of letter regarding the Thomas Prior and Joey LaFleur Northbridge High School Memorial Scholarship

**G. Dog Warrant/Vote to sign**

-Copy of dog warrant

**H. Intermunicipal Agreement-Conservation Agent Services with the Town of Upton/Vote to Sign**

-Copy of Intermunicipal Agreement with the Town of Upton for Conservation Agent Services

**I. Riverdale Cemetery Deed/Liavoni Ambert [Maple Ave., Row 6, Grave 4]**

-Copy of Riverdale Cemetery Deed for Liavoni Ambert

**VI. DISCUSSIONS:**

**J. Municipal Vulnerability Preparedness/Present: R. Gary Bechtholdt, Town Planner & Members of Central Mass. Regional Planning Commission**

-Copy of Municipal Vulnerability Preparedness Power Point presentation

**K. Laurie Leeman/Request to do a Holiday Décor and Planter Project/Present: Laurie Leeman**

-Copy of Business plan for planter project

-Copy Holiday Décor Project

**L. School Building Committee Project Update/Present: Joseph Strazzulla, School Building Committee/No documentation**

**VII. TOWN MANAGER'S REPORT**

-Copy of Business Breakfast flyer

-Copy of Historic Trolley Tours flyer

**VIII. SELECTMEN'S CONCERNS/No documentation**

**IX. ITEMS FOR FUTURE AGENDA/None**

**X. CORRESPONDENCE/None**

**XI. EXECUTIVE SESSION 6:30 PM: M. 1) Under M.G.L c.30A, Sec. 21 #2 - To discuss strategy with respect to contract negotiations [Fire Chief] and Under M.G.L c.30A 2) Sec. 21 #3 - To discuss strategy with respect to contract negotiations [Police, Firefighters, & DPW]**



## BOARD OF SELECTMEN'S MEETING June 25, 2018

A meeting of the Board of Selectmen was called to order by Chairman Ampagoomian at 6:30 PM, Northbridge Town Hall, 7 Main Street, Whitinsville, MA. Present: Board Members – Ampagoomian, Athanas, Cannon and Melia. Selectman Nolan is absent, and it is duly noted. **Also Present:** Adam D. Gaudette, Town Manager and Dr. Catherine Stickney, Superintendent of Schools.

Chairman Ampagoomian announced that the Board would be going into Executive Session and declared that having an open meeting may have a detrimental effect on the negotiating position of the body.

A motion/Mr. Melia seconded/Mr. Athanas to go into Executive Session under **M.G.L c.30A, Sec. 21 #6** - To consider the purchase, exchange, lease or value of real property -and reconvene in open session. Roll Call Vote: Mr. Athanas/Yes, Mr. Ampagoomian/Yes, Mr. Melia/Yes, and Ms. Cannon/Yes.

**Open Session Adjourned: 6:31 PM**

**Executive Session Convened: 6:33 PM**

**Executive Session Adjourned: 6:46 PM**

**Open Session Reconvened: 7:00 PM**

The Pledge of Allegiance was recited by those present.

**REORGANIZATION OF THE BOARD OF SELECTMEN: 1) Town Manager asks for Nominations for Chairman:** Town Manager Gaudette asked the Board of Selectmen for nominations for Chairman. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to nominate Thomas Melia as Chairman of the Board of Selectmen. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia. **2) Chairman asks for Nominations for Vice-Chairman.** Chairman Melia thanked the Board of Selectmen for electing him as Chairman and former Chairman Charlie Ampagoomian for a great job over the last year. Chairman Melia asked for nominations for Vice-Chairman. A motion/Mr. Ampagoomian, seconded/Ms. Cannon to nominate Selectman James Athanas as the Vice-Chairman. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia. **3) Chairman asks for Nominations for Clerk.** Chairman Melia asked for nominations for Clerk. A motion/Mr. Ampagoomian, seconded/Mr. Athanas to nominate Selectman Daniel Nolan as Clerk. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**APPROVAL OF MINUTES: A. June 11, 2018 Executive Session.** A motion/Mr. Athanas, seconded/Mr. Ampagoomian to approve but not release the June 11, 2018 executive session minutes. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**PUBLIC HEARING: None**

**APPOINTMENTS: By the Board of Selectmen: 2018 Annual Reappointments/Vote to appoint.** A motion/Mr. Athanas, seconded/Mr. Ampagoomian to approve the 2018 Annual Reappointments. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Green Committee [Selectmen's Representative].** Chairman Melia explained that previous Selectman James Marzec was the Selectmen's Rep. for the Green Committee, but he has since resigned leaving the appointment open. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to appoint Selectman Daniel Nolan as the Selectmen's Representative on the Green Committee. Vote yes/Board Members

Ampagoomian, Athanas, Cannon and Melia.

**School Building Committee/Vote to appoint member as Representative of Office.** Chairman Melia explained that also prior to James Marzec's resignation he was also the Representative of Office for the School Building Committee, and with his resignation leaves an available appointment. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to appoint Selectwoman Alicia Cannon as the School Building Committee Representative of Office. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Local Historic District Study Committee/a) J. Timothy Reiter. b) Randeem Zanca.** A motion/Mr. Ampagoomian, seconded/Ms. Cannon to appoint Timothy Reiter and Randeem Zanca to the Local Historic District Study Committee. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Safety Committee Alternate/Lt. Timothy Labrie.** A motion/Mr. Ampagoomian, seconded/Ms. Cannon to appoint Lt. Timothy Labrie to the Safety Committee as an Alternate Member. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**By the Town Manager: 2018 Annual Reappointments/Vote to affirm.** Town Manager Gaudette explained that these appointments fall under the authority of the Town Manager in accordance with the Charter. Town Manager Gaudette explained that the Board does have fifteen days after his appointment to make and changes or alterations. Town Manager Gaudette stated that he recommends moving forward with the affirmation of the appointments as presented. A motion/Ms. Cannon, seconded/Mr. Ampagoomian to affirm the Town Managers appointment for the 2018 Annual Reappointments. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Mr. Brian Carroll, Police Dispatcher & John McLaughlin, Dispatch Trainee (Present: Detective Sergeant Ouillette).** Detective Sergeant Ouillette introduced Brian Carroll and John McLaughlin to the Board. Detective Sergeant Ouillette explained that Mr. Carroll is a Northbridge resident, and graduated from Northbridge High School in 2014. He earned his bachelor's degree in Criminal Justice from Salem State University and completed a four-month internship with the Northbridge Police Department. During that time, he became a certified E911 dispatcher. Detective Sergeant Ouillette stated that he did an excellent job as an intern, and was offered a position as a dispatcher, and is currently working a 4 PM to midnight shift. Detective Sergeant Ouillette stated that Mr. McLaughlin is also a lifelong resident of Northbridge and graduate from Blackstone Valley Tech in 2014 with a concentration in Information Technology. Mr. McLaughlin received his bachelor's degree for Criminal Justice from Worcester State University. He currently works as a dispatcher and did an internship with the Police Department for four weeks. Mr. McLaughlin is completing is training, which should be completed soon. A motion/Mr. Ampagoomian, seconded/Mr. Athanas to affirm the Town Manager's Appointment of Mr. Brian Carroll as a Police Dispatcher and John McLaughlin as a Police Dispatch Trainee. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Rebecca Sasseville, Library Director.** Town Manager Gaudette explained the Ms. Sasseville has been serving as an interim Library Director. Over the past year, Mr. Gaudette explained he has met with the Library Trustees a couple of times and explained Ms. Sasseville has done an excellent job over the past year. Town Manager Gaudette stated that the Board of Trustees recommending she be appoint as the Library Director. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to affirm the appointment of Rebecca Sasseville to Library Director. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**CITIZENS' COMMENTS/INPUT:** Stanley Mertz, of 175 Carpenter Road, Owner of Hertz Racing Enterprises and Steven Falconer, of 115 Mason Road, were present to offer a donation to the Town of Northbridge. Mr. Mertz stated that he has a donation as results from the proceeds of an auction. The auction



was a piece of NASCAR sheet metal from the 2015 Championship season car. Mr. Mertz explained that they were preparing for their 2015 season, when they heard the news of loss of Cpl. Dawson. Mr. Mertz explained that they felt they should do something to honor him, so they contacted the sponsors of the race team and a paint scheme was designed for that purpose. Mr. Mertz explained that they had an event at Thompson Speedway this year and used the sheet metal to raise funds for the Military Appreciation Night. Mr. Mertz stated that Mr. Falconer was the high bidder, and the proceeds are being donated to the Town in the amount of \$200 to be used for the Veteran's Services. Mr. Mertz stated that he is also donating \$100 to the Town as well for Veteran's Services. Selectman Ampagoomian thanked them for their generosity. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to accept the donation of \$300 to be used towards Veteran's Services. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Lease Renewals: Rockdale Village Foundation/Vote to renew.** Town Manager Gaudette explained that this is an annual occurrence that the Board of Selectmen are the Chief Executive Officer. Town Manager Gaudette explained that this lease is for the grounds and there have been no changes except for the dates. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to renew the Rockdale Village Foundation Lease through June 30, 2019. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Oliver Ashton Post #343, Inc./Vote to renew.** Town Manager Gaudette explained that this is also an annual occurrence that the Board of Selectmen are the Chief Executive Officer. Town Manager Gaudette explained that this lease is for the parking lot. There have been no changes except for the dates. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to renew the Oliver Ashton Post #343, Inc. lease through June 30, 2019. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**St. Patrick's Church/Vote to approve lease of property for use by Northbridge Public Schools.** Town Manager Gaudette explained that he has had discussions with the Northbridge Public Schools who have been involved with the property owner regarding the renewal of the lease. Discussion regarding the change in terms due to the potential of a new school have occurred and it is suggested to go with a three (3) year term for time to explore the upcoming vote, and other changes that could occur from that vote. Town Manager Gaudette explained that this is reflected in the in the new terms and conditions of the lease and he recommends moving forward with those updated terms. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to approve the Town of Northbridge to sign the lease of property for use by the Northbridge Public Schools with St. Patrick's Church. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**St. Patrick's Church/Request to hold a road race on Saturday, August 18, 2018 at 9 AM (subject to the safety requirements of the Northbridge Police Department)/Present: Gracia Casey.** Ms. Casey explained this road race is to help fund mission trips that the youth group go on, which occur at least once a year. Ms. Casey explained that there are children who would like to participate in these trips but are not able to finically. Ms. Casey stated that she has spoken with the Police Department, who have approved the 5.2 mile course. A motion/Mr. Ampagoomian, seconded/Mr. Athanas to approve St. Patrick's request to hold a road race on Saturday, August 18, 2018 at 9 AM. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Whitinsville Christian School/Request to hold a road race on Saturday, September 22, 2018 at 8:30 AM (subject to the safety requirements of the Northbridge Police Department)/Present: Sonia Zeyl.** This item was passed over at the request of Whitinsville Christian School due to a change in the course.

**End of year transfers/Present: Neil Vaidya, Town Accountant.** Mr. Vaidya explained that there are six (6) transfers for the end of the fiscal year, which is a standard practice this time of year. Mr. Vaidya stated that he met with the Finance Committee on Wednesday, June 20<sup>th</sup>, at which meeting they approved all the transfers. Mr. Vaidya explained that the first transfer is for the Town Accountants office to move \$2,000

from the Professional & Technical account to salaries and wages. Mr. Vaidya explained that he has a summer intern that was kept on longer than expected so she could meet her graduation requirements. Mr. Vaidya explained that there was also a change in the wage schedule, which raised her hourly salary. Mr. Vaidya explained that the transfer would cover that shortfall. Mr. Vaidya stated the second item is for the Police Department to move a total of \$41,486 from Salaries/Wages Regular Position to R&M Buildings & Grounds \$6,000 and Additional Equip. - Auto \$35,486. The Chief of Police submitted a letter explained this transfer, which is available in the backup documentation of these minutes. Mr. Vaidya stated the third item is to transfer \$8,000 from the Veterans Services to Solid Waste. Mr. Vaidya explained that this is regarding the Quaker Street landfill. One of the test wells came back with dioxane. The Department of Environmental Protection is requiring additional testing and additional wells. Mr. Vaidya explained some will go into FY 19 budget, but the \$8,000 will cover the cost of the test wells and additional monitoring. Mr. Vaidya stated the fourth transfer is to move \$22,652 from Property & Liability to Workers Compensation. Mr. Vaidya explained the projected number ended up be less than the actual, which caused a deficit. This shift will cover the shortfall. Mr. Vaidya stated the final transfer is for \$30,000 from Veteran's Benefits to Employer Medicare. Mr. Vaidya explained that the Town is required to pay the additional employee percentage of Medicare. Mr. Vaidya explained that the rate is based on the number of employees at the time, but if it changes or if raises occur, the Medicare number also goes up. Mr. Vaidya stated that this would cover if there is a shortfall, and if it is not used it will go to free cash at the end of the year. Town Manager Gaudette clarified that the numbers for the Workers' Compensation are not released to the Town until after Town Meeting. A motion/Mr. Athanas, seconded/Mr. Ampagoomian to approve the end of year transfers as described. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Safety Committee Meeting Minutes [April 25, 2018]/Vote to accept recommendations.** Selectman Athanas asked for clarification on item III. Request for 4-way Stop at Jefferson Avenue and Lincoln Square and asked what the criteria is for installing a stop sign. Town Manager Gaudette explained that he believes they review the area in terms of issues such as speeding, high number of accidents, and specifics of the roadway. A motion/Mr. Ampagoomian, seconded/Ms. Cannon to accept the Safety Committee recommendations as presented to the Board of Selectmen. Vote yes/Board Members Ampagoomian, Athanas, Cannon and Melia.

**Recreational Marijuana Establishments/Present: Gary Bechtholdt, Town Planner & Brian Massey, Planning Board Chairman (Planning Board Public Forum -Tuesday, July 10, 2018 6 PM Town Hall).** Mr. Bechtholdt explained that there is a need to provide zoning provisions for the siting of recreational marijuana establishments. Mr. Bechtholdt stated that the Planning Board is required to hold a public hearing prior to Town Meeting, and in conjunction with the Planning Board will be sponsoring a public workshop and listening session on July 10, 2018 at 6 PM. Mr. Bechtholdt encouraged those who may have comments or questions to attend. Mr. Bechtholdt stated that the Planning Board is working within the timeframe of the temporary zoning moratorium, which runs until November. Mr. Bechtholdt explained that the zoning article would define recreational marijuana establishments which could be retail, labs testing, etc. and define it as a new use, then designate appropriate zoning for the new use. Selectman Athanas asked if when the State guidelines came out if there are any regulations banning the recreational marijuana establishments from being near schools, churches, or establishments dealing with children. Mr. Bechtholdt explained that part of the regulation requires the establishment be at least 500 feet from schools. Mr. Bechtholdt stated that for the medical marijuana zoning they included a buffer for schools, places of worship, Libraries, parks, and registered daycare facilities for 500 feet, which would be under consideration for the recreational land use as well. Selectman Ampagoomian asked if the Cannabis Control Commission would be present at the public hearing. Mr. Bechtholdt explained that this is a local initiative, and the Cannabis Control Commission still has the ultimate authority over the State license, but it is left to the municipalities to zone locally how they feel appropriate. Selectman Athanas asked what the vote required vote will be to pass at Town Meeting. Mr. Bechtholdt explained that with all Zoning articles it is a two-thirds (2/3) vote and in this case, it will only be required at Town Meeting. Selectman Athanas verified that if it does not pass at

Town Meeting, then recreation establishments can set up anywhere. Mr. Bechtholdt explained that it would be left to the discretion of the Building Inspector and what the existing land use category fits. Selectman Melia asked if he has been contacted by anyone with interest in starting a recreational marijuana facility in Northbridge. Mr. Bechtholdt stated that he received a phone call within the last 3 months, returned the call and left a message but has not heard back.

Town Manager Gaudette announced that there are some items to keep in mind regarding Town Meeting, one being the sales tax portion of the recreational marijuana, secondly creating a Community Preservation Act bylaw, which will both happen at the Fall Town Meeting.

**Community Aggregation Program Update/Present: Stefano Loretto, Business Development Director, Good Energy, LP.** Mr. Loretto explained that the program was renewed in January of 2018 through January 2021. Mr. Loretto stated that the program provided savings to the residents and has been a tremendous success. Mr. Loretto stated that the current enrollment is at 4,331 customers with Public Power at a fixed rate of \$ .10122 through January 2021. Mr. Loretto encouraged those watching at home to look at their electricity bill and check who the supplier is. Mr. Loretto explained that the Attorney General released a report regarding the benefits of deregulation for residential customers, and there is a clear case that elderly, those who do not speak English, and lower income households have been taken advantage of and overpaying significantly. Mr. Loretto explained that anyone moving into Town or moving within Town, can be deemed newly eligible, and will be sent a letter with the information. Anyone who is not currently a part of this program and would like to be call: 800-830-2944. Selectman Melia asked what the percentage of residents that have taken part in the program. Mr. Loretto explained that it is hard to give a percentage due to M.G.L that only allows National Grid to give Good Energy eligible customers.

**Community Solar Savings Program (Relay Power)/Present: Neil Potter, Partnership Director.** Town Manager Gaudette stated that Mr. Potter could not attend the meeting but in his place is Matt Preskenis and Bill Kanzer. Mr. Preskenis explained that there are four projects that have been developed, two of which are being developed with the Code Development Partners with Renewable Energy Massachusetts and two projects developed by Syncarpha Solar. These are located off the Puddon Street property and off Providence Road and Church Street. Mr. Kanzer explained that Community Solar is an opt in program, at no cost to residents and is guaranteed to save money for twenty years. Mr. Kanzer explained that they work with the Town to get the word out, so that residents understand it. Town Manager Gaudette explained Town that residents are able to sign on to a net metering project that may not necessarily be in town and receive the credits. Mr. Gaudette explained that he has met with Mr. Potter on ways to get the word out, using the Town's website, the Cable Access channel, and representatives from the community, such as Kelly Bol at the Senior Center, Rebecca Sasseville at the Library, Heather Elster at the Whitin Community Center. Chairman Melia asked if flyer could be placed in tax bills to notify residents. Town Manager Gaudette replied that it is something that can be discussed. Mr. Kanzer explained that if they Town wanted to go with flyers they would be happy to pitch in to help offset the cost to help get the word out to residents. Mr. Kanzer stated that if they flyer comes from the Town it helps them understand that it is backed by the Town and is not a solicitor. Chairman Melia asked when the program starts. Mr. Kanzer replied signups start immediately and the current expectation would be four to five months of construction. There will be a public hearing with the Planning Board on June 26, 2018 at the Town Hall, Board of Selectmen's Meeting room.

**TOWN MANAGER'S REPORT: 1) Meetings Attended:** Monday, June 11, 2018 – Attended the Board of Selectmen's Meeting. Tuesday, June 12, 2018 – Held Police Union negotiations. Tuesday, June 12, 2018 – Met with Syncarpha Solar re: Community Solar for residents. Wednesday, June 13, 2018 – Attended a MMA Managers/Chief Subcommittee Meeting at Foxborough Town Hall. Friday, June 15, 2018 – Held Department Managers Meeting. Monday, June 18, 2018 – Met with the Upton Town Manager to discuss regionalization opportunities. Monday, June 18, 2018 – Met with Fire Chief White to discuss personnel

transitions. Tuesday, June 19, 2018 – Met with Town Accountant Neil Vaidya to discuss FY 2018 Budget Transfers in advance of the Finance Committee Meeting. Wednesday, June 20, 2018 – Met with Chief White to discuss Fire Station Feasibility Project. **2) Balmer School Building Project:** The School Building Committee has their next meeting slated for Monday, June 25, 2018 and is scheduled to be before the MSBA on June 27, 2018. **3) DPW Garage Project:** Charter and Verizon removed all utilities and the two (2) remaining wooden poles. A temporary certificate of occupancy (TCO) remains in-place. A permanent occupancy permit will be issued after the installation of the permanent heat detector/exhaust fan connection and the existing/new building fire alarm/communication interconnections are completed within the next few weeks. The equipment lift and fueling station remain open items and a revised delivery/installation schedule will be forthcoming. **4) Fire Station Project (Feasibility Study):** The Town Manager and the Fire Chief have begun working with the OPM team from Cardinal on the Site Selection for inclusion in the RFQ for Designer (Architect) Services. The Fire Chief had produced a list of properties from the Assessor (Town-owned), from the previous study, available parcels, and local knowledge, and is working with the OPM to site a building on the properties in order to eliminate parcels from consideration. **5) FY 2019 Budget/Spring Annual Town Meeting Follow-up:** The FY 2019 Budget Development process has been completed and the Annual Town Meeting adopted the FY 2019 Budget. Staff is in the process of wrapping up FY 2018 as year-end approaches and are moving forward with Capital Projects including the Roads Program. **5) Other:** Collective Bargaining Agreement negotiations are ongoing with a target ratification date of June 30, 2018. The Dispatchers Union, DPW, and Firefighters Union Agreements have all been signed and the Police Union CBA talks are winding down. **6) REMINDER:** There is an “Open for Business” Breakfast scheduled for Wednesday, June 27, 2018 from 8:00 a.m. to 10:00 a.m.

**SELECTMEN'S CONCERNS: Chairman Melia 1)** asked if Town Manager Gaudette knew the cost of the new Fire Station in Uxbridge. Town Manager Gaudette stated he believe it was between seven to ten million dollars. Chairman Melia asked if it was similar in size to what we would be looking for. Town Accountant Mr. Vaidya replied that he is not part of the communications of what the Town is looking for but would guess that it is relatively similar to what Northbridge is looking for. **Selectman Ampagoomian 1)** Asked if Town Manager Gaudette could provide a list of potential properties to the Select Board. Town Manager Gaudette stated that he would do that and explained the list they have been working from is from the feasibility study that was completed in 2001, and an updated list of properties including any tax title foreclosures that the Town now owns, properties on the market, and other properties not on the market that the town could look into. Town Manager Gaudette explained that they are working off the list to narrow it down to three to five options based on call times from the site, grading, dimensions, and zoning. **2)** mentioned getting chairs and tables for the use in the Great Hall. Town Manager Gaudette stated he will explore it and asked Town Planner Mr. Bechtholdt how he has utilized the space. Mr. Bechtholdt explained that it is a concern, but he has been fortunate enough to use tables and chairs from the Community Center, as well as the legion. **3)** welcomed the newest Select Board member Ms. Cannon and congratulated her. Ms. Cannon thanked him and the Board members for their patients in waiting for her to finally be able to attend. **Selectman Athanas 1)** explained he checked out the DPW Facility and thought it was a fabulous building. **2)** asked for a maintenance update on the Town owned buildings with scheduled preventative maintenance plan. Town Manager Gaudette added that the Town has a five-year capital plan with a listing relative to each building and Department. Mr. Gaudette stated that he would work with Department of Public Works to get something together for the Board. **Selectman Melia 1)** welcomed Select Board member Ms. Cannon and stated he looks forward to working with her, and wish her many years ahead of her. **2)** also visited the DPW Facility building which he was impressed with the building along with the landscaping, and paving. **3)** stated he believes the Chairperson of the School Building Committee should attend one more Select Board meeting, to inform the residents on the breakdown in cost and other details.

Town Manager Gaudette added that he has communicated with the Chairman of the School Building Committee to attend a Board of Selectmen’s Meeting on July 16, 2018, but may schedule a special meeting in July depending on availability of Board members.



**ITEMS FOR FUTURE AGENDA: None**  
**CORRESPONDENCE: None**

**EXECUTIVE SESSION 6:30 PM: Under M.G.L c.30A, Sec. 21 #6 - To consider the purchase, exchange, lease or value of real property.**

Chairman Melia announced that the next meeting is scheduled for Monday, July 16, 2018.

A motion/Mr. Ampagoomian, seconded/Mr. Athanas to adjourn the public meeting. Vote yes/ Board Members Ampagoomian, Athanas, Cannon, and Melia.

**Meeting Adjourned: 8:26 PM**

**Respectfully submitted,**

**Daniel Nolan, Clerk**

**/mjw**

## **LIST OF DOCUMENTATION**

### **BOARD OF SELECTMEN'S MEETING - OPEN SESSION**

**June 25, 2018**

#### **REORGANIZATION OF THE BOARD OF SELECTMEN:**

- 1) Town Manager asks for Nominations for Chairman/No documentation**
- 2) Chairman asks for Nominations for Vice-Chairman/No documentation**
- 3) Chairman asks for Nominations for Clerk/No documentation**

#### **I. APPROVAL OF MINUTES: A. June 11, 2018 Executive Session**

-Documentation removed as the minutes have not been released

#### **II. PUBLIC HEARING: None**

#### **III. APPOINTMENTS:**

##### **B. 1) By the Board of Selectmen: 2018 Annual Reappointments/Vote to appoint**

- Copy of Annual Reappointment listing
- Copy of memorandum of Annual Reappointments
- Copy of memorandum of attendance records of members
- Copy of memorandum of attendance records of Board of Assessors members
- Copy of memorandum of attendance records of the Board of Health
- Copy of memorandum of attendance records of the Conservation Commission
- Copy of memorandum of attendance records of the Council on Aging
- Copy of listing of attendance records of the Safety Committee
- Copy of listing of attendance records of the Zoning Board of Appeals

##### **2) Green Committee [Selectmen's Representative]/No documentation**

##### **3) School Building Committee/Vote to appoint member as Representative of Office/No documentation**

##### **4) Local Historic District Study Committee/a) J. Timothy Reiter**

-Copy of Talent Bank Form application

##### **b) Randeem Zanca**

- Copy of Talent Bank Form application
- Copy of Randeem Zanca's resume

##### **5) Safety Committee Alternate/Lt. Timothy Labrie/No documentation**

##### **C. 1) By the Town Manager: 2018 Annual Reappointments/Vote to affirm**

-Copy of Annual reappointments listing

##### **2) Mr. Brian Carroll, Police Dispatcher 3) John McLaughlin, Dispatch Trainee (Present: Detective Sergeant Ouillette)**

- Copy of resume for Brian Carroll
- Copy of resume for John McLaughlin

##### **4) Rebecca Sasseville, Library Director**

- Copy of appointment letter
- Copy of email from the Trustees of the Whitinsville Social Library

-Copy of resume for Rebecca Sasseville

**IV. CITIZENS' COMMENTS/INPUT**

-Copy of letter regarding the fundraiser event to the Veteran's Services donation

**V. DECISIONS**

**D. Lease Renewals: 1) Rockdale Village Foundation/Vote to renew 2) Oliver Ashton Post #343, Inc./Vote to renew**

-Copy of lease for the Rockdale Village Foundation

-Copy of lease for the Oliver Ashton Post #343, Inc.

**E. St. Patrick's Church/Vote to approve lease of property for use by Northbridge Public Schools/No documentation**

**F. St. Patrick's Church/Request to hold a road race on Saturday, August 18, 2018 at 9 AM (subject to the safety requirements of the Northbridge Police Department)/Present: Gracia Casey**

-Copy of email from St. Patrick's Parish requesting to hold a road race

-Copy of Hold Harmless Agreement

-Copy of map of route

-Copy of Route directions

-Copy of email from Police Lt. Labrie approving the map

-Copy of email from Public Works Director James Shuris confirming there are no issues with the route

**G. Whitinsville Christian School/Request to hold a road race on Saturday, September 22, 2018 at 8:30 AM (subject to the safety requirements of the Northbridge Police Department)/Present: Sonia Zeyl**

This item was passed over

**H. End of year transfers/Present: Neil Vaidya, Town Accountant**

-Copy of End of Year Transfer vote record

-Copy of letter of explanation for the Chief Warchol regarding the end of Year transfers for the Police Department

**I. Safety Committee Meeting Minutes [April 25, 2018]/Vote to accept recommendations**

-Copy of the Safety Committee Meeting Minutes

**VI. DISCUSSIONS**

**J. Recreational Marijuana Establishments/Present: Gary Bechtholdt, Town Planner & Brian Massey, Planning Board Chairman (Planning Board Public Forum -Tuesday, July 10, 2018 6PM Town Hall)**

-Copy of Cannabis Control Commission Guidance on Types of Marijuana Establishment Licenses information page

**K. Community Aggregation Program Update/Present: Stefano Loretto, Business Development Director, Good Energy, LP/No documentation**

**L. Community Solar Savings Program (Relay Power)/Present: Neil Potter, Partnership Director**

-Copy of Frequently Asked Questions

- VII. TOWN MANAGER'S REPORT/No Documentation**
- VIII. SELECTMEN'S CONCERNS/No Documentation**
- IX. ITEMS FOR FUTURE AGENDA/None**
- X. CORRESPONDENCE/None**
  
- XI. EXECUTIVE SESSION 6:30 PM: M. 1) Under M.G.L c.30A, Sec. 21 #6 - To consider the purchase, exchange, lease or value of real property.**  
Documentation removed as the minutes have not been released

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**BOARD OF SELECTMEN'S MEETING**  
**July 16, 2018**

A meeting of the Board of Selectmen was called to order by Chairman Melia at 7:00 PM, Northbridge Town Hall, 7 Main Street, Whitinsville, MA. Present: Board Members - Athanas, Cannon, Melia and Nolan. Selectman Ampagoomian was absent, and it is duly noted. **Also Present:** Adam D. Gaudette, Town Manager.

The Pledge of Allegiance was recited by those present.

**APPROVAL OF MINUTES: A. June 25, 2018 executive session.** A motion/Mr. Athanas, seconded/Ms. Cannon to approve but not release the June 25, 2018 executive session minutes. Vote yes/Board members Athanas, Cannon and Melia. **Abstain:** Nolan.

**PUBLIC HEARING: None**

**APPOINTMENTS/By the Board of Selectmen: 1) Election Officers: Democrat, Republican and Unenrolled/Vote to appoint.** A motion/Mr. Athanas, seconded/Mr. Nolan to appoint the Election Officers: Democrat, Republican and Unenrolled. Vote yes/Board members Athanas, Cannon, Melia and Nolan. **2) Amanda Foster, Disability Commission.** Mr. Frieswick, Chairman of the Disability Commission explained that he felt as though Amanda would be a great candidate for the Disability Commission with her credentials and explained that she will be a great resource to the Commission. A motion/Mr. Nolan, seconded/Mr. Athanas to appoint Amanda Foster to the Disability Commission. Vote yes/Board members Athanas, Cannon, Melia, and Nolan. **3) Economic Development Committee: Joycelyn Augustus, Member at Large/Present: R. Gary Bechtholdt, Town Planner.** Mr. Bechtholdt stated that Joyce has attended many Planning Board meetings for the development where she lives. Mr. Bechtholdt stated that they are looking forward to working with Ms. Augustus appreciate her willingness to serve. Ms. Augustus stated that she appreciates the opportunity and hopes the Committee can use her resources. A motion/Mr. Athanas, seconded/Mr. Nolan to appoint Joycelyn Augustus as a Member At Large to the Economic Development Committee. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**By the Town Manager [Vote to Affirm]: Helen O'Hara, Youth Services Librarian/Present: Rebecca Sasseville, Library Director.** Town Manager Gaudette stated that Ms. Sasseville was present to introduce Ms. O'Hara, and he recommends affirming this appointment. Ms. Sasseville explained that Ms. O'Hara has been working in the Library field for the past ten years and she is finishing up her master's degree in Library Science from the University of Rhode Island. Ms. O'Hara has experience in collection, supervising, programing, grant writing, outreach, and reference and is very enthusiastic about working in the Library field. Ms. O'Hara stated she was extremely thankful for this opportunity and is ready to dive into the Summer Reading Program. Selectman Athanas asked if Ms. O'Hara could explain what she will be bringing to Youth Services and what it is for those that don't know. Ms. O'Hara explained that the position is changing from a Children's Librarian to a more broader position to include teens, along with youth. Ms. O'Hara stated she hopes to get the older adolescents into the Library, and to spread the word about all the Library has to offer to all ages. A motion/Mr. Nolan, seconded/Mr. Cannon to affirm the Town Manager's Appointment of Helen O'Hara as the Youth Services Librarian. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**CITIZENS' COMMENTS/INPUT/None**

**St. Patrick's Youth Ministry - Dinner and Concert fundraising event/1) Request for a one-day Wines and Malts license on Saturday, August 4, 2018 from 5 PM to 7 PM and 2) Request for a one-day Entertainment License on Saturday, August 4, 2018 from 7 PM - 9:30 PM Present: Aileen Lemoine.**

Ms. Lemoine explained this was the first Dinner and Concert event. A motion/Mr. Athanas, seconded/Mr. Nolan to approve the request for a one-day Wine and Malt license on Saturday, August 4, 2018 from 5 PM to 7 PM and the request for a one-day Entertainment License on Saturday, August 4, 2018 from 7 PM - 9:30 PM for the dinner and concert to be held at 7 East Street on Church Grounds. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**Alternatives Unlimited, Inc./ Request to hold a Boot Drive at Memorial Square and Ovia Square on Saturday, July 21, 2018 from 9 AM to 1 PM [Rain date: Sunday, July 29, 2018]; subject to the safety requirements of the Northbridge Police Department.** Kathy Lions explained this event is for the Massachusetts Down's Syndrome Congress and the proceeds to increase awareness, and education for those with Down's Syndrome. A motion/Mr. Athanas, seconded/Mr. Nolan to approve the request to hold a Boot Drive at Memorial Square and Ovia Square on Saturday, July 21, 2018 from 9 AM to 1 PM [Rain date: Sunday, July 29, 2018]; to benefit the Massachusetts Down's Syndrome; subject to the safety requirements of the Northbridge Police Department. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**Northbridge Firefighters/Request to hold a Boot Drive at Memorial Square on Saturday, August 25, 2018 from 9 AM to 12 Noon [Proceeds to benefit the Muscular Dystrophy Association]. Present: Lt. David Holmes, Fire Department.** Town Manager Gaudette explained that within the Boot Drive Policy, only one per month is allowed and one has already been granted. Town Manager Gaudette recommended the Board grant an exception, for two to be held in one month and explained the previously approved boot drive is on different a weekend. A motion/Mr. Nolan, seconded/Mr. Athanas to allow the request to hold a Boot Drive at Memorial Square on Saturday, August 25, 2018 from 9 AM to 12 Noon [Proceeds to benefit the Muscular Dystrophy Association]. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**Vote to Accept Monetary Donation from Daniel O'Neill to benefit the Northbridge Fire Department.** A motion/Mr. Athanas, seconded/Mr. Nolan to accept the Monetary Donation from Daniel O'Neill to benefit the Northbridge Fire Department, and to send a letter of appreciation. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**Fall Annual Town Meeting [October 23, 2018]/Vote to close the warrant on Friday, August 24, 2018 at 12 PM noon.** A motion/Mr. Nolan, seconded/Mr. Athanas to close the Warrant on August 24, 2018 at 12 PM noon. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**Balmer School Building Project/Vote to place a Debt Exclusion question on the November 6, 2018 State Election Ballot/Present: Joe Strazzulla, Chairman-School Building Committee.** Chairman Strazzulla presented a lengthy update on the Balmer School Building Project. At the conclusion of the presentation, Selectman Athanas asked about the 30-year payment plan for the project and whether the Board had to vote on it. Chairman Melia responded the Board does not have to vote on the payment plan and added tonight's vote is only to place a Debt Exclusion question on the November 6, 2018 State Election Ballot. Town Manager Gaudette further noted the Board previously discussed the impact of the borrowing on the average single-family home, etc. but the terms of the borrowing will be between the Treasurer/Collector and the Board of Selectmen. Chairman Melia thanked Mr. Strazzulla and Dr. Stickney for attending tonight's meeting and commended them for all their hard work with respect to the Balmer School Building Project. Continuing, Chairman Melia pointed out that the warrant article that will be presented for the Balmer School Project at the October 23<sup>rd</sup> Fall Town Meeting will require a 2/3 vote to pass and the Debt Exclusion Question that will appear on the November 6<sup>th</sup> State Election Ballot, will require a simple majority to pass. Chairman Melia read aloud the ballot question. A motion/Ms. Cannon, seconded/Mr. Nolan to place the Debt Exclusion question on the November 6, 2018 State Election Ballot. Vote yes/Board members Athanas, Cannon, Melia, and Nolan.

**Northbridge Hazard Mitigation Plan Update/Present: Adam Menard.** Mr. Menard presented the draft Hazard Mitigation Plan, which covers the previous five years. This presentation is available in the backup documentation. The Hazard Mitigation Plan is a Federal Disaster Mitigation Act (FEMA) regulation and needs to be in place to receive reimbursement funding. Mr. Menard listed a few of the Mitigation Measures, of which include stabilizing the Blackstone River bank in Rockdale, upgrade storm drains, investigate Community Rating Systems, and Inventory shelter/Emergency resources. Mr. Menard explained there is a two-week period for Town Officials to review and to comment on the plan. After those two weeks the additional comments will be reviewed, and the draft copy polished, and sent to Massachusetts Emergency Management Agency for approval, then to FEMA approval, then it the plan will be adopted and in place for five years. Selectman Athanas asked if the Town is required to do everything within the plan. Mr. Menard explained that nothing is required, the strategies do not have to be carried out how the plan is written, but a majority of the strategies are already in place.

**Recreational Marijuana Establishment Update/Present: Gary Bechtholdt.** Mr. Bechtholdt explained that he would be discussing highlights from the Public Workshop on Recreational Marijuana establishments. Mr. Bechtholdt explained that the Planning Board would be sponsoring a zoning amendment article for the Fall Annual Town Meeting. Currently, Northbridge is under a temporary zoning moratorium, which runs until the end of November. The opt-out option did not pass at the Town Meeting or as a ballot question, which brings us to the option to amend the zoning Bylaw to allow the new use. The town can limit the number of Recreational Marijuana establishments to less than, fewer than 20% of the Section 15 off-premise alcoholic beverage licenses and can also adopt local sales taxes up to 3%. Limiting retailers to 20% would require Town Meeting vote and the passing of a Ballot Question. To adopt sales tax a Town Meeting Vote would be required. Currently Medical Marijuana dispensaries are allowed within the industrial-two zoning district by Special Permit of the Planning Board. Buffers can also be put in place, such as the buffers currently in place for the Medical Marijuana Dispensaries. Those buffers would limit establishments to not to be allowed within 500-feet of a school; child care facility; library; playground/park; youth center; or house of worship. On-site consumption is not permitted by the State, unless it is initiated by petition of not fewer than 10% of the number of voters of the Town voting at the State Election preceding the filing of the petition and approval. Selectman Athanas asked if it could be zoned under the I2. Mr. Bechtholdt explained that they are considering everything, and the Planning Board will have further discussion when preparing the zoning. Selectman Nolan asked if the 3% sales tax would apply to those establishments that are not specific to retail. Mr. Bechtholdt stated that he believes that the 3% is specific to retail only, but the Town would benefit from the property tax. Selectman Athanas asked if the State imposed any guidelines or buffers as explained earlier. Mr. Bechtholdt stated that the Cannabis Control Commission did not put anything in place but is instead leaving it up to local control for the buffers and zoning.

Mr. Bechtholdt announced that the Planning Board will vote to sponsor the article on August 14, 2018 and will most likely hold a public hearing on September 11, 2018.

**Town Manager Performance Evaluation Process.** Chairman Melia explained that the process will be the same as in years passed. A cumulative evaluation form will be put together based off all the Selectmen's individual evaluations. Chairman Melia explained that at the next meeting, they will hold executive session to go over the material, before it is brought to the public.

**TOWN MANAGER'S REPORT: Meetings Attended:** 1) Monday, June 25, 2018 – Attended the Board of Selectmen's Meeting. Wednesday, June 27, 2018 – Attended the Open for Business Breakfast at Town Hall. Wednesday, June 27, 2018 – Attended a regional Town Managers Luncheon. Friday, June 29, 2018 – Visited with Chip Rogers and toured Woonsocket Glass. Tuesday, July 10, 2018 – Met with Senior Service Director Kelly Bol and representatives from Worcester Regional Transit Authority and Central Mass. Regional Planning Commission regarding Council on Aging Transportation. Tuesday, July 10, 2018

– Met with Dennis Rice, Alternatives, Inc., regarding a MassDevelopment Planning Grant. Thursday, July 12, 2018 – Met with Town Planner Gary Bechtholdt and a potential applicant for a Recreational Marijuana Cultivation and Retail operation. Thursday, July 12, 2018 – Met with area Town Managers. Friday, July 13, 2018 – Held a Department Managers Meeting. **2) Balmer School Building Project:** The Massachusetts School Building Authority has voted to approve the Schematic Design and Project Budget, along with the total facilities grant of **\$46,043,257**. The Selectmen must vote this Monday, July 16, 2018 to place the debt exclusion for the project on the State Ballot for November 6, 2018. **3) DPW Garage Project:** A temporary certificate of occupancy (TCO) remains in-place. The issuance of a permanent occupancy permit remains an open item and will be issued after the installation of the permanent heat detector/exhaust fan connection and the existing/new building fire alarm/communication interconnections are completed within the forthcoming weeks. The equipment lift and fueling station remain open items and a revised delivery/installation schedule will be forthcoming. **4) Fire Station Project (Feasibility Study):** The Town Manager and the Fire Chief have begun working with the Owners Project Manager (OPM) team from Cardinal on the Site Selection for inclusion in the Request For Quotation for Designer (Architect) Services. The Fire Chief had produced a list of properties from the Assessor (Town-owned), from the previous study, available parcels, and local knowledge, and is working with the OPM to site a building on the properties in order to eliminate parcels from consideration. The Town Manager and Chief will be meeting with the OPM this Monday, July 16<sup>th</sup> to discuss site selection. **5) Fall Annual Town Meeting:** The Manager's office has initiated the process for the Fall Annual Town Meeting. Internal calendars and the Finance Committee schedule has been established and staff is aware that the deadline for articles is for the August 20<sup>th</sup> Board of Selectmen Meeting when the Board votes to set the Warrant which must be done prior to Friday, August 24<sup>th</sup> at noon. Anticipated articles are School Project Borrowing, Community Preservation Act (CPA) Bylaw, Recreational Marijuana Zoning and 3% Local Option Tax, Solar PILOTS, and Board of Health Additional Expenses. Selectman Melia asked if the CPA is two thirds vote. Town Manager Gaudette explained that it was part of the Code which makes it a simple majority.

**SELECTMEN'S CONCERNS:** **Selectman Nolan 1)** asked if a small flyer with instructions on how to sign up for Code Red could be available for residents to take at Town Meeting and Elections. Town Manager Gaudette replied yes. **Selectman Melia 1)** attended the Business Breakfast and thought that it was a great event and was interested to hear about all the business in town. **2)** attended the Public Zoning Workshop, where there were not many residents in attendance and hopes that changes for the next workshop. **3)** stated that there was a serious trailer truck accident on Linwood Ave, which could have been tragic. Chairman Melia commended all those Departments involved.

**ITEMS FOR FUTURE AGENDA: None**

**CORRESPONDENCE: None**

**EXECUTIVE SESSION: None**

A motion/Mr. Nolan seconded/Mr. Athanas to adjourn the public meeting. Vote yes/Ampagoomian, Athanas, Cannon, Melia and Nolan. Chairman Melia announced the next Board of Selectmen's meeting is scheduled for August 20, 2018.

**Meeting Adjourned: 8:24 PM**

**Respectfully submitted,**

**Daniel Nolan, Clerk**

/mjw



## **LIST OF DOCUMENTATION**

### **BOARD OF SELECTMEN'S MEETING - OPEN SESSION**

**July 16, 2018**

- I. APPROVAL OF MINUTES: A. June 25, 2018 executive session**  
-Copy of June 25, 2018 executive session minutes
- II. PUBLIC HEARING**
- III. APPOINTMENTS/By the Board of Selectmen: B. 1) Election Officers: Democrat, Republican and Unenrolled/Vote to appoint**  
-Copy of List of Election Officials
- 2) Amanda Foster, Disability Commission**  
-Copy of Talent Bank Form for Amanda Foster
- 3) Economic Development Committee: Joycelyn Augustus, Member at Large/Present: R. Gary Bechtholdt, Town Planner**  
-Copy of Talent Bank Form for Joycelyn Augustus
- C. By the Town Manager [Vote to Affirm]: Helen O'Hara, Youth Services Librarian/Present: Rebecca Sasseville, Library Director**  
-Copy of cover letter  
-Copy of acceptance letter  
-Copy of resume  
-Copy of Application for employment
- IV. CITIZENS' COMMENTS/INPUT:**
- V. DECISIONS:**
- D. St. Patrick's Youth Ministry - Dinner and Concert fundraising event/1) Request for a one-day Wines and Malts license on Saturday, August 4, 2018 from 5 PM to 7 PM and 2) Request for a one-day Entertainment License on Saturday, August 4, 2018 from 7 PM - 9:30 PM Present: Aileen Lemoine**  
-Copy of application for a one-day wine and malt license  
-Copy of hold harmless agreement  
-Copy of requirements  
-Copy of application for one-day entertainment license  
-Copy of Revenue Enforcement Protection Attestation  
-Copy of Workers' Compensation Affidavit  
-Copy of St. Patrick's Workers' Compensation Insurance  
-Copy of license routing slip
- E. Alternatives Unlimited, Inc./ Request to hold a Boot Drive at Memorial Square and Ovia Square on Saturday, July 21, 2018 from 9 AM to 1 PM [Rain date: Sunday, July 29, 2018]; subject to the safety requirements of the Northbridge Police Department**  
-Copy of boot drive request form  
-Copy of Hold Harmless Agreement

**F. Northbridge Firefighters/Request to hold a Boot Drive at Memorial Square on Saturday, August 25, 2018 from 9 AM to 12 Noon [Proceeds to benefit the Muscular Dystrophy Association]. Present: Lt. David Holmes, Fire Department**

- Copy of letter requesting to hold a boot drive
- Copy of Boot Drive Policy

**G. Vote to Accept Monetary Donation from Daniel O'Neill to benefit the Northbridge Fire Department**

- Copy of letter regarding the monetary donation

**H. Fall Annual Town Meeting [October 23, 2018]/Vote to close the warrant on Friday, August 24, 2018 at 12 PM noon/No documentation**

**I. Balmer School Building Project/Vote to place Debt Exclusion question on the November 6, 2018 State Election Ballot/Present: Joe Strazzulla, Chairman-School Building Committee**

- Copy of Sample Ballot question from the Town OF Holbrook
- Copy of ballot question

**VI. DISCUSSIONS:**

**J. Northbridge Hazard Mitigation Plan Update/Present: Adam Menard**

- Copy of Central Massachusetts Regional Planning Commission Hazard Mitigation Plan question sheet
- Copy of Hazard Mitigation Plan PowerPoint

**K. Recreational Marijuana Establishment Update/Present: Gary Bechtholdt**

- Copy of Planning Board Workshop flyer
- Copy of Recreational Marijuana Establishment flow chart
- Copy of Recreational Marijuana timeline
- Copy of Recreational Marijuana definitions
- Copy of zoning district maps

**L. Town Manager Performance Evaluation Process**

- Copy of memo regarding the Town Managers performance evaluation
- Copy of Employment Agreement between the Town of Northbridge and Adam D. Gaudette
- Copy of Selectmen's Goals for the Town Manager from August 28, 2018 to August 27, 2018
- Copy of Performance evaluation form
- Copy of cumulative performance evaluation

**VII. TOWN MANAGER'S REPORT/No documentation**

**VIII. SELECTMEN'S CONCERNS/No documentation**

**IX. ITEMS FOR FUTURE AGENDA/None**

**X. CORRESPONDENCE/None**

**XI. EXECUTIVE SESSION/None**

**SPECIAL BOARD OF SELECTMEN'S MEETING  
August 9, 2018**

A special meeting of the Board of Selectmen was called to order by Chairman Thomas Melia at 7:01 PM, Northbridge Town Hall, 7 Main Street, Whitinsville, MA. **Present:** Board Members: Cannon, Melia and Nolan. Selectman Ampagoomian and Selectman Athanas were absent and it is duly noted.

The Pledge of Allegiance was recited by those present.

**APPROVAL OF MINUTES: None**

**PUBLIC HEARING: None**

**APPOINTMENTS/Resignations: None**

**CITIZENS' COMMENTS/INPUT: None**

**DECISIONS: A. Armenian Apostolic Church, 315 Church Street, Whitinsville / 1) Application for a One-day Wines and Malts License for the Annual Picnic to be held Sunday, August 19, 2018, from 12 PM – 6 PM on Church grounds. 2) Application for a One-day Outdoor Entertainment license for the Annual Picnic to be held Sunday, August 19, 2018, from 12 PM – 6 PM on Church grounds.** A motion/Mr. Nolan, seconded/Ms. Cannon to approve the application for a one-day Wines and Malts License for the Annual Picnic to be held Sunday, August 19, 2018, from 12 PM – 6 PM on Church grounds, subject to passing a fire inspection. Vote yes/Board Members: Cannon, Melia and Nolan. A motion/Mr. Nolan, seconded/Ms. Cannon to approve the Application for a One-day Outdoor Entertainment license for the Annual Picnic to be held Sunday, August 19, 2018, from 12 PM – 6 PM on Church grounds. Vote yes/Board Members: Cannon, Melia and Nolan.

**TOWN MANAGER'S REPORT: None**

**SELECTMEN'S CONCERNS: None**

**ITEMS FOR FUTURE AGENDA: None**

**CORRESPONDENCE: None**

**EXECUTIVE SESSION**

A motion/Ms. Cannon, seconded/Mr. Nolan to adjourn the public meeting. Vote yes/Board Members: Cannon, Melia and Nolan.

**Meeting Adjourned: 7:05 PM**

**Respectfully submitted,**

**Daniel Nolan, Clerk**

/mjw

**LIST OF DOCUMENTATION**

**BOARD OF SELECTMEN'S MEETING - OPEN SESSION**

**August 9, 2018**

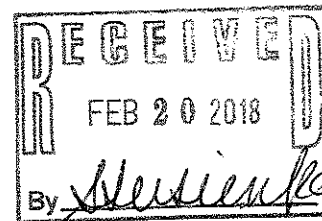
- I. APPROVAL OF MINUTES/None**
- II. PUBLIC HEARING/None**
- III. APPOINTMENTS/Resignations/None**
- IV. CITIZENS' COMMENTS/INPUT/None**
- V. DECISIONS: A. Armenian Apostolic Church, 315 Church Street, Whitinsville / 1)**  
**Application for a One-day Wines and Malts License for the Annual Picnic to be held Sunday, August 19, 2018, from 12 PM – 6 PM on Church grounds.**
  - Copy of application for a one-day wines and malts license
  - Copy of REAP form
  - Copy of Workers' Compensation Affidavit
  - Copy of license routing slip  
**2) Application for a One-day Outdoor Entertainment license for the Annual Picnic to be held Sunday, August 19, 2018, from 12 PM – 6 PM on Church grounds.**
  - Copy of application for a one-day entertainment license
  - Copy of REAP form
  - Copy of Hold Harmless Agreement
- VI. DISCUSSIONS/None**
- VII. TOWN MANAGER'S REPORT/None**
- VIII. SELECTMEN'S CONCERNS/None**
- IX. ITEMS FOR FUTURE AGENDA/None**
- X. CORRESPONDENCE/None**
- XI. EXECUTIVE SESSION/None**



## TALENT BANK APPLICATION

please return to:

BOARD OF SELECTMEN  
 Northbridge Town Hall  
 7 Main Street  
 Whitinsville, MA 01588



→ no openings @ this time.

BI

Pursuant to Town bylaw §4-209 (Eligibility for service),  
 you must be a registered voter in order to serve.

Date: February 20, 2018

Name Susan Brouwer

P. O. Box \_\_\_\_\_

Home Address 14 Lea Avenue Northbridge, MA 01534

Email Address smbrouwer@yahoo.com

Telephone \_\_\_\_\_ Cell \_\_\_\_\_

Business Town of Hopedale

Address \_\_\_\_\_ Tel. \_\_\_\_\_

Current Occupation/Title Executive Assistant

Education Northbridge and QCC, Worcester State

Governmental, Civic & Community Activities Republican Town Committee

Charitable & Educational Activities Hospice Vol

Town Committees or Offices Charter Review Committee

I am interested in the following Committees: Northbridge Housing Authority

Please indicate whether the applicant and/or any family members are employed by the Town of Northbridge. Sharon Susienka

Susan Brouwer

NAME:

PRECINCT#

TOWN OF NORTHBRIDGE

**COMMITTEE INTEREST** (Indicate Committee preference)

1. Housing Authority

4.

2.

5.

3.

6.

Present Interest or business affiliation (dates, places)

Experience: Volunteer, social service, business (dates, places)

Prior work with DHCD grants

Special skills and education (be specific)

How experience relates to particular committee interest

Interested in giving back to my community

ADDITIONAL COMMENTS:

Mail completed form to: Northbridge Town Hall  
Office of the Town Manager  
7 Main Street  
Whitinsville, MA 01588



11 Mercantile Street, Suite 520  
Worcester, MA 01608  
508.756.7717 P  
508.792.6818 F  
www.cmrpc.org

B2.

TO: Northbridge Planning Board & Board of Selectmen  
FROM: Andrea Lettic, Communications Specialist  
DATE: July 17, 2018  
RE: Appointment of Delegates and Alternates to the Central Massachusetts Regional Planning Commission for FY'19

CMRPC's mission is fourfold: (1) addressing growth and development issues that extend beyond community boundaries, (2) maintaining the district's certification for federal transportation improvement funds, (3) providing technical knowledge and resources to assist local government in addressing specific land use, economic or environmental problems resulting from growth or decline, and (4) building strong working relationships with member communities, state and federal officials as well as the area's legislative representatives. We work to bring millions of dollars in grant funds into our member communities every year.

Delegates and Alternates are a vital link with your planning commission that enables us to deliver support services, to compete for discretionary grant funds, to identify community needs in transportation and land use, and to foster sub-regional cooperation through shared services and procurement. Communities with active Delegates and Alternates fare better in receiving a return on your investment than those who fail to communicate local needs or to link up with our programs. In these financially challenging times, it is critical both for the Commission and for your community to maintain this link.

Representation on the CMRPC is weighted by population for each community in the district. Your community is entitled to three Delegates and one Alternate.

Two Delegates are appointed by the Planning Board. ***The first Delegate must be a member of the Planning Board and the third Delegate need only be a resident of Northbridge.***

The Board of Selectmen or Town Manager appoints the second Delegate as well as the Alternate. ***These appointees need only be residents of your community.***

According to our records, the current Planning Board's Delegates are James Berkowitz and Harry Berkowitz. During the past fiscal year, neither attended any of the Quarterly Commission meetings.

The current Board of Selectmen Delegate is Dan Nolan and the Alternate is Thomas Melia. During the past fiscal year, Mr. Nolan attended one of four Quarterly Commission meetings and Mr. Melia didn't attend any of the Quarterly Commission meetings.

Through its Delegates, your community has the opportunity to receive direct benefits and

shape public policy in a real and tangible way through participation in the various committees established to implement these core focus areas.

Please indicate on the attached form the name of your appointees, including his/her mailing address, phone numbers (home, cell and work) and email address. The completed information should be returned to Andrea Lettic at [aletic@cmrpc.org](mailto:aletic@cmrpc.org) or by the self-addressed stamped envelope enclosed as soon as possible. Equally important, ***please encourage your Delegates and Alternate to participate in CMRPC's programs so that we may have a mutually beneficial relationship.***

***Please note our Quarterly Meeting dates for Fiscal Year 2019 are as follows:***

- ***September 13, 2018***
- ***November 8, 2018***
- ***January 10, 2019***
- ***March 14, 2019***

***The Annual Meeting is tentatively scheduled for June 13, 2019.***

Thank you in advance for your participation and support. If you have any questions, please call me directly at the Commission's office, 508.459.3310.

Sincerely,

Andrea Lettic  
Communications Specialist



# Your Planning Partnership with CMRPC

## Central Massachusetts Regional Planning Commission

### Dear Friends and Partners,

CMRPC's mission is to improve the quality of life for those who live and work in the region. The Commission must evolve with the region's needs.

Central Massachusetts is at a turning point in its development. Across sectors, calls to preserve Massachusetts' diverse character are on the rise. Preservation and necessary growth must occur in tandem. As we pursue targeted economic development and improved transportation infrastructure, we must also protect our unique resources, mitigate sprawl, and ensure environmental sustainability.

CMRPC will continue to uphold the programs for which it's best known: transportation, regional collaboration and community planning, and GIS; and we will cultivate other program areas as needed. With an increased demand for planning services, we will continue to grow programs that

help communities work across borders. We seamlessly expand our breadth of service based on need and funding.

I am excited about what is unfolding in our region. Together with our partners, Delegates and Alternates, we will continue to leverage changes to strengthen Central Massachusetts. We will continue to lead the charge while looking to our local governments, State officials, nonprofits, business communities, and the public for collaboration and support. I encourage you to join the journey into the future with CMRPC.

Janet A. Pierce  
Executive Director



## Delegates and Alternates Help Guide CMRPC's Future

We help access millions of dollars in funding, equipment and services for our communities. In addition to promoting your local community, you will work to improve the Region as a whole. Appointments are for one year and responsibilities include:

1. Update CMRPC with local planning and development issues within your community.
2. Update town officials and local boards with meeting feedback to summarize the region's planning programs.
  - Participate in discussions on state and federal legislation affecting local and regional planning.
  - Update CMRPC staff and other local officials on issues of regional or inter-municipal significance.
3. Assist in the preparation and adoption of the Commission's annual work program and the budget for carrying out the program.
4. Volunteer to serve on one of CMRPC's Committees; Physical Development, Legislative Affairs, Transportation
5. Attend quarterly meetings and participate fully in the business before the Commission.
  - September 13, 2018
  - November 8, 2018
  - January 9, 2019
  - March 14, 2019

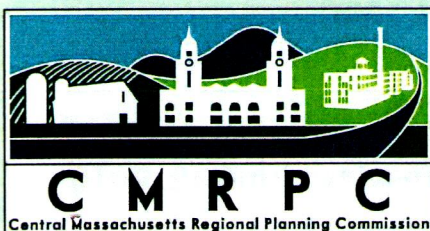
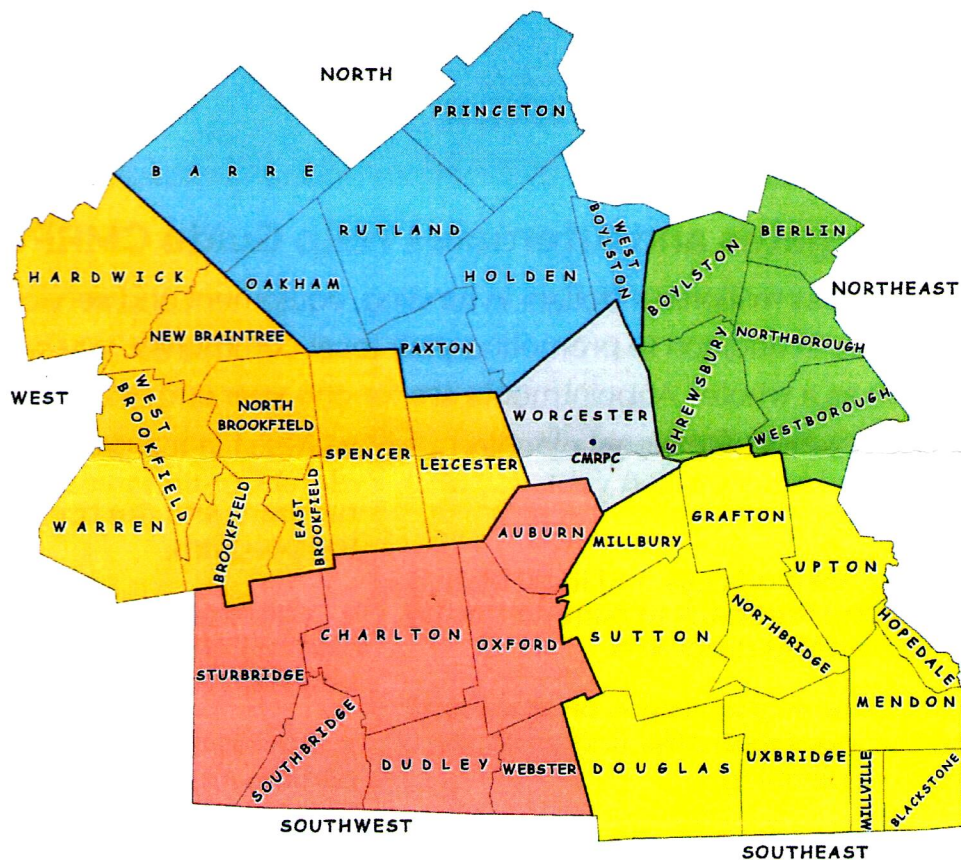
**2019 Annual Awards and Dinner Celebration: Thursday, June 13, 2019**



# Who is the CMRPC?

Founded by the Legislature in 1963, CMRPC is one of 13 Regional Planning Agencies in Massachusetts, serving the City of Worcester and 39 surrounding communities in the southern two-thirds of Worcester County. We provide a variety of services, conduct studies on a broad range of growth issues and development trends, and deliver a regional perspective to planning and development. Our current program roster includes Transportation, Regional Collaboration and Community Planning, Geographic Information Systems and Homeland Security.

Our mission is fourfold: (1) addressing growth and development issues that extend beyond community boundaries; (2) maintaining the district's certification for federal transportation improvement funds; (3) providing technical knowledge and resources to assist local government in addressing specific land use, economic or environmental problems resulting from growth or decline; and (4) building strong working relationships with member communities, state and federal officials, as well as the area's legislative body.



**1 Mercantile Street ~ Suite 520**  
**Worcester, MA 01608 • 508.756.7717**  
**[www.cmrpc.org](http://www.cmrpc.org)**



1 Mercantile Street – Suite 520  
Worcester, MA 01608  
508.756.7717 P  
508.792.6818 F  
[www.cmrpc.org](http://www.cmrpc.org)

DATE: \_\_\_\_\_, 2019

SUBJECT: Naming Delegates/Alternates for FY '19

TOWN: Northbridge

Please complete this form and return it in the enclosed envelope to the Central Massachusetts Regional Planning Commission. Thank you.

Planning Board Delegate:

Reappoint\_\_\_\_\_ Appoint\_\_\_\_\_

Name: \_\_\_\_\_

Address:

\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Planning Board Delegate:

Reappoint\_\_\_\_\_ Appoint\_\_\_\_\_

Name: \_\_\_\_\_

Address:

\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Board of Selectmen/Town Manager Delegate:

Reappoint\_\_\_\_\_ Appoint\_\_\_\_\_

Name: \_\_\_\_\_

Address:

\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Board of Selectmen/Town Manager Alternate:

Reappoint\_\_\_\_\_ Appoint\_\_\_\_\_

Name: \_\_\_\_\_

Address:

\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

C.

**MEMO**

To: Adam Gaudette, Northbridge Town Manager

CC: Sharon Susienka, Assistant to the Town Manager

From: Rebecca Sasseville, Library Director, Whitinsville Social Library

Subject: Recommendation of Caryn Gagner to Senior Library Assistant

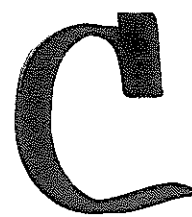
Date: July 25, 2018

Caryn Gagner has been an employee at Whitinsville Social Library since June 2016. Her excellent customer service, collection knowledge and creativity have been an asset for the library. Caryn has a great love for Northbridge, enjoys the library profession and has expressed interest in getting her master's degree in Library and Information Science. She knows our patrons, the library's technologies and policies, and, because of this, I believe she would excel in a supervisory role.

I highly recommend that Caryn be promoted to Senior Library Assistant and fill the vacant position left by Michelle Mowry's upcoming departure on August 16, 2018.

If you have any questions or concerns feel free to contact me further.





July 12, 2018

To Whom It May Concern:


I would like to apply for the Sr. Library Assistant position at Whitinsville Social Library. I have extensive knowledge of the Whitinsville Social Library's collection of material, both youth and adult.

I have experience that prepares me for this position using creative thinking, organizational and crafting skills. My organizing and teaching skills within my past and present positions will help me plan unique programs for all age groups.

My experience as a library assistant over the past two and a half years has given me the skills to prioritize the needs of the library. I have become proficient in the Evergreen ILS system. I have excellent interpersonal relation skills at the circulation desk which allows me to work with patrons as well as other staff members. My love of books and reading has allowed me to share this knowledge with adults and children who enter the library.

Please accept this Cover Letter, Application, and Resume which you have on file. I hope to hear from you for an interview.

Sincerely,

  
Cayn Gagner

**APPLICATION FOR EMPLOYMENT**

**COMMONWEALTH OF MASSACHUSETTS**

***Town of Northbridge***

**ALL APPLICATIONS TO BE RETURNED TO THE TOWN MANAGER'S OFFICE**

Applicants are considered for all positions without regard to race, color, religion, gender orientation, national origin, age, marital or veteran status, or the presence of a non-job-related medical condition or handicap.

(PLEASE PRINT)

Date of Application: 7-12-18

Position(s) Applied For: Sr. Librarian Assistant

Referral Sources: ☐ Advertisement ☒ Friend ☐ Relative ☐ Walk-In  
☐ Employment Agency ☐ Other:

Name: Gagner Caryn D  
Last First Middle

Address: 22 Piedmont St. Whitinsville, MA 01588  
Number Street City State Zip Code

Telephone: (508) 234-2020  
Area Code

If employed and you are under 18, can you furnish a work permit? ☐ Yes ☐ No

Have you filed an application here before? ☒ Yes ☐ No If yes give date: 7-2-18

Have you ever been employed here before? ☒ Yes ☐ No If yes give date: Currently

Are you employed now? ☒ Yes ☐ No May we contact your present employer? ☒ Yes ☐ No

Are you prevented from lawfully becoming employed in this country because of Visa or Immigration Status? Proof of citizenship or immigration status will be required upon employment). ☐ Yes ☒ No

On what date would you be available for work? asap

Are you available to work ☒ Full Time ☒ Part Time ☐ Shift Work ☐ Temporary

Are you on a lay-off and subject to recall? ☐ Yes ☒ No

Can you travel if job requires it? ☒ Yes ☐ No

**EMPLOYMENT EXPERIENCE**

Start with your present or last job. Include military service assignments and volunteer activities. You may exclude organization names which indicate race, color, religion, gender orientation, national origin, age, marital, or veteran status.

See Resume

1. Employer: \_\_\_\_\_ Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Reason for Leaving: \_\_\_\_\_

Dates Employed: from: \_\_\_\_\_ to: \_\_\_\_\_ Work Performed: \_\_\_\_\_

2. Employer: \_\_\_\_\_ Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Reason for Leaving: \_\_\_\_\_

Dates Employed: from: \_\_\_\_\_ to: \_\_\_\_\_ Work Performed: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

3. Employer: \_\_\_\_\_ Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Reason for Leaving: \_\_\_\_\_

Dates Employed: from: \_\_\_\_\_ to: \_\_\_\_\_ Work Performed: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

4. Employer: \_\_\_\_\_ Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Reason for Leaving: \_\_\_\_\_

Dates Employed: from: \_\_\_\_\_ to: \_\_\_\_\_ Work Performed: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

5. Employer: \_\_\_\_\_ Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Reason for Leaving: \_\_\_\_\_

Dates Employed: from: \_\_\_\_\_ to: \_\_\_\_\_ Work Performed: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Special Skills and Qualifications: Summarize special skills and qualifications acquired from employment or other experience:

**EDUCATION:**

*See Resume*

High School

College/University

Graduate/Profession

School Name:

Years Completed:  
(Circle)

1 2 3 4

1 2 3 4

1 2 3 4 or more

Diploma/Degree

Describe Course of  
Study:

Describe specialized  
training, apprenticeship,  
skills, and/or  
extracurricular activities

Honors Received:

State any additional information you feel may be helpful to us in considering your application:

*See Resume*

List professional, trade, business or civic activities and offices held: (you may exclude those which indicate race, color, religion, gender orientation, national origin, age, marital or veterans:

*See Resume*

Give name, address, and telephone number of three (3) references (who are not related to you)

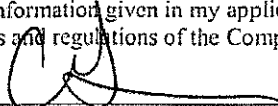
1. *Ray Kane* *508-341-2240*
2. *Ilda Afonso* *508-293-0381* *Co-worker NHS*
3. *Matt Haas* *508-769-4855* *Co-worker W&L*

## APPLICANT'S STATEMENT

I certify that answers given herein are true and complete to the best of my knowledge.

I authorize investigation of all statements contained in this application for employment as may be necessary in arriving at an employment decision. I understand that this application is not and is not intended to be a contract of employment.

In the event of employment, I understand that false or misleading information given in my application or interview(s) may result in discharge. I understand, also that I am required to abide by all rules and regulations of the Company.

  
Signature of Applicant

7-12-18  
Date

*The information provided in this application for employment is true and complete to the best of my knowledge. In the event of employment, I understand that false or misleading information given in my application or interview(s) may result in discharge.*

*I authorize investigation of all statements contained in this application and the release of any pertinent information regarding my education, past employment history and background. I authorize the Town of Northbridge to obtain any information from schools, employers or individuals relating to my activities. This information may include, but is not limited to: academics, achievement, performance, attendance, personal history and discipline. Further, I hereby authorize all references, persons, schools, my current employer (if applicable) and previous employers and organizations named in this application, unless otherwise stated, to provide the Town of Northbridge any relevant information that may be required to arrive at an employment decision. I understand that the information released is for the Town of Northbridge's use only.*

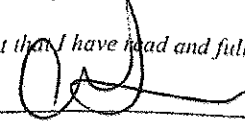
*I hereby voluntarily release, Discharge and exonerate the Town of Northbridge, its agents and representatives, and any person so furnishing information from any and all liabilities of every nature and kind arising out of the furnishing or inspection of such documents, records and other information or the investigations made by or on behalf of the Town of Northbridge.*

*I understand that all appointments are probationary and that I must demonstrate my ability for continued employment. I understand that, if appointed, my employment will be at-will, for an indefinite period, and can be terminated at any time by the Town, unless otherwise stated in a collective bargaining agreement which covers the position to which I am appointed. I also understand that I must be available from time to time to work outside normal business hours, as the needs of the department require.*

*If required for the position I am seeking, I agree to take a physical examination, which may include testing for drugs or a psychological examination, as required, and recognize that any offer of employment may be contingent upon the results of such an examination.*

*I understand that any employment offer by the Town is conditional upon my ability to establish employment under the Immigration Reform and Control Act of 1986 within three (3) days of the date of hire.*

*I represent that I have read and fully understand the foregoing and seek employment under these conditions.*

Signature 

Date: 7-12-18

*"Discrimination against any person in any practice or procedure in advertising, recruitment, referrals, testing, hiring, transfer, promotion or any other term, condition or privilege of employment which limits or adversely affects employment opportunities, because of political or religious opinions, or affiliations, or because of race, color, sex, gender/ orientation, national origin, marital status, pregnancy, parenthood, age or handicap which is unrelated to the person's occupational qualifications or any other non-merit factor which is not a bona fide occupational qualification is prohibited".*

*It is unlawful in Massachusetts to require a lie detector test as a condition of employment or continued employment. An employer who violates that law shall be subject to criminal penalties and civil liabilities.*

## Education

### **Worcester State College Worcester, MA 01602**

Graduated 2001

*B.S. Health Science with a concentration in Health Education, with a minor in Coaching*

### **ServSafe and Allergy Programs**

Certificates Awarded June 2014

## Health Practicum

### **Whitin Community Center Whitinsville, MA 01588**

July 2000

Counselor

Worked as a counselor during 3 individual camps, included an all sports camp, aqua camp and baseball camp; duties to include coordinating the daily activities for each camp. Each camp fulfilled the intended potential as assigned.

August 2000

Coordinator

Planned the weekly and daily schedule, composed the weekly notice, choreographed and taught a dance and cheers, organized and delegated to a staff of five, collaborated with the football camp, created a program for a performance on the last day.

## Coaching Practicum

### **Clark University Worcester, MA 01610**

August 2000 to November 2000 Assistant Field Hockey Coach

Worked with the head coach to execute practice drills - for both field players and goalies, planned pre-game warm ups for the goalies, developed drills and provided one on one work with goalies during practice, encourage the field players, keep the statistical data, and help transport the team to away games.

## Coaching Experience

### **Our Lady of the Valley Regional School Uxbridge, MA 01569**

January 2002 to 2009

Volunteer Assistant Cheerleading Coach

### **Blackstone Valley Regional Vocational Technical High School Upton, MA 01568**

August 2008 to 2009

Assistant Cheerleading Coach

### **Town of Northbridge School Department Whitinsville, MA 01588**

September 2007 to September 2009 Volunteer Assistant Cheerleading Coach

### **Town of Uxbridge School Department Uxbridge, MA 01569**

December 1997 to February 2000

JV Cheerleading Coach

### **Town of Northbridge School Department Whitinsville, MA 01588**

August 2004 to March 2009

Volunteer Cheerleading Coach

August 1992 to September 1997

Head Cheerleading Coach

December 1989 to March 1992

Assistant Cheerleading Coach

August 1989 to November 1992

Head Field Hockey Coach

August 1987 to November 1989

Assistant Field Hockey Coach

## Community Activities:

Active member of the NHS School Council: 2014 to present

Active member of NMS School Council: 2016 to present

Active Member of the NHS Athletic Booster Club: 2014 to present

Former member of St. Patrick's Parish: Welcoming Committee: 2004- present

Former Cub Scout Pack 150 Committee Member, Charter Organization Rep,

Den Leader for Cub Scout Pack 150: 1998-2014

Former member of the Northbridge Operation Graduation 2011 & 2017 Committee

Former member of the Northbridge Elementary School Principal's Council: 2009-2011

Former member of the Northbridge Playground and Recreation Commission: 2002-2006



**Caryn D. Gagner**  
22 Piedmont Street  
Whitinsville, MA 01588  
caryngagner@yahoo.com  
(508) 234 - 2020

## **Professional Experience**

### **Whitinsville Social Library, Whitinsville, MA 01588**

*June 2016 to Present* Library Assistant

Perform all tasks related to the daily operations of the library and circulation desk; retrieves and checks in all library materials from the book drop boxes outside the library; collected overdue and lost item fines; handled museum pass reservation requests; provided assistance to patrons locating materials; and resolved patron account related issues and answers telephone inquiries.

### **Town of Northbridge School Department Food Services, Whitinsville, MA 01588**

*August 2010 to Present* Part Time Cafeteria Worker

Working in the school cafeteria washing the dishes, trays, and utensils before, during and after the four lunches; preparing items for the a-la-carte line; cutting, slicing and packaging deli meat; grating cheese; cutting and organizing vegetables and other items for the salad bar; working on one of the two serving lines during the lunches or cashing out the students/teachers during the lunches; making sure to balance register draw at the end of the day.

### **Blackstone Valley Regional Vocational Technical High School Upton, MA 01568**

*August 2008 to June 2009* Special Education Aide

Worked in the classroom with the students to help them create new learning skills and study habits. Assisting teachers with instruction in regular and vocational classrooms, modified tests to students IEP; create study guides for tests and quizzes; offering individual assistance on a one to one basis.

### **Town of Uxbridge School Department Uxbridge, MA 01569**

*August 2004 to June 2005* Middle School Library Paraprofessional

Performed all duties associated with the circulation desk; assumed the role of student supervisor, managing student(s) who assisted the circulation desk; preview and purchase new books, periodicals and supplies for the library.

*October 1997 to June 1999* Academic Support Aide

Worked in the classroom with the students to help them create new learning skills and study habits; assisting teachers with instruction in regular classrooms and offering individual assistance on a one to one basis.

### **Young World PE Programs Quincy, MA 02269**

*January 2002 to June 2004* Physical Education Teacher

Responsible for teaching grades K to 8 physical education; creating monthly units in a variety of areas, such as, soccer, football, hockey, baseball, softball, track and field, tumbling, and aerobics; creating games with emphasis on gross motor skills, such as, hopping, skipping, jumping, ball skills and rhythmic activities, cooperation and team play.

### **UniBank for Savings Whitinsville, MA 01588**

*March 1997 to October 1997* Receptionist

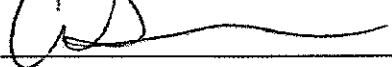
Responsible for; routing all incoming calls, conduct weekly rate surveys for mortgages, deposits, and loans; organized Customer Satisfaction Reports; secretarial support for the Marketing Department and Senior Vice President; good knowledge of Microsoft Word and Excel.

*July 1996 to March 1997* Part Time Teller

Performed all duties related to receiving deposits and withdrawals, payments for mortgages, car loans, and personal loans, and cash handling.

**Accept Job Offer**

By signing and dating this letter below, I, Caryn Gagner, accept this job offer of Sr. Library Assistant at the Whitinsville Social Library for the Town of Northbridge, MA.

Signature:  Date: 7-25-18

**Melissa Wetherbee**

---

D

**To:** Brian Murphy  
**Subject:** RE: Brian Murphy

**From:** Brian Murphy <murphy.brianf@gmail.com>  
**Sent:** Thursday, August 16, 2018 9:01 AM  
**To:** Melissa Wetherbee <mwetherbee@northbridgemass.org>  
**Subject:** Re: Brian Murphy

Melissa, please accept this email as my formal resignation from the Northbridge Economic Development Committee.

Sincerely,

Brian Murphy



SATURDAY, September 22, 2018

REGISTRATION: 7 AM

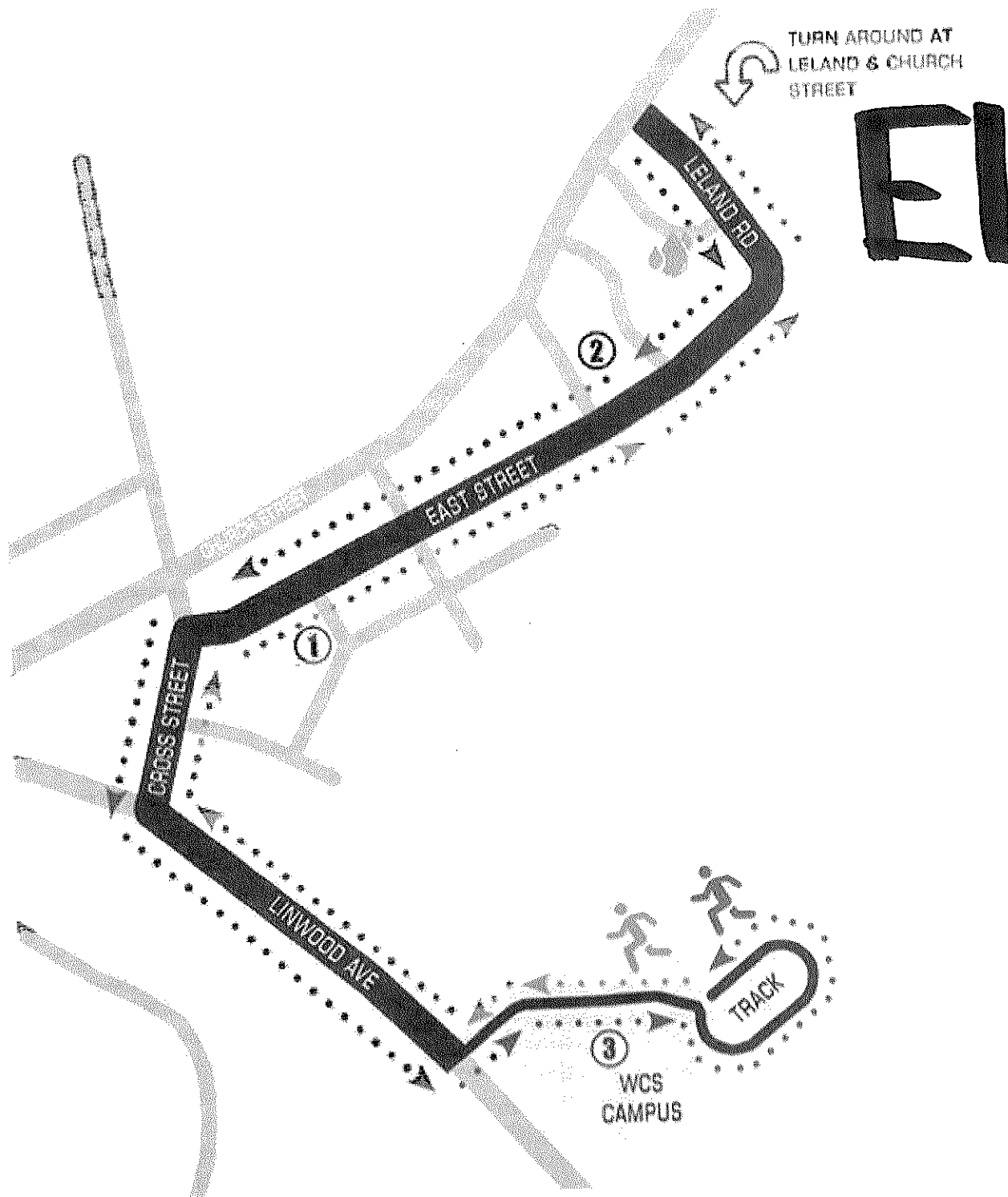
RACE: 8:30 AM

**COURSE DESCRIPTION:**

- THE RACE STARTING LINE WILL BE LOCATED ON THE WCS TRACK
- THE RACE WILL BEGIN BY HEADING RIGHT OF THE SCHOOL TOWARDS LINWOOD AVENUE
- RIGHT ON LINWOOD AVENUE
- RIGHT ON CROSS STREET
- RIGHT ON EAST STREET
- CONTINUE STRAIGHT ONTO LELAND ROAD
- U-TURN AT MARKED POINT ON LELAND ROAD
- CONTINUE STRAIGHT ONTO EAST STREET
- LEFT ON CROSS STREET
- LEFT ON LINWOOD AVENUE
- LEFT ONTO WCS CAMPUS AND CONTINUE TOWARDS WCS TRACK
- RUNNERS WILL FINISH WITH LAP ON TRACK

**NOTE:**

RACE MAP IS FOR REPRESENTATIONAL PURPOSES ONLY. THE RACE DIRECTORS HAVE THE RIGHT TO MAKE ADJUSTMENTS TO THE POSTED COURSE AT ANY TIME PRIOR TO THE START OF THE RACE. PARTICIPANTS ARE RESPONSIBLE FOR FOLLOWING ALL POSTED SIGNAGE AND INSTRUCTIONS PROVIDED BY RACE VOLUNTEERS.



Client#: 15920

WHISO

ACORD™

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
6/20/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Sullivan Insurance Group, Inc. 1 Mercantile Street Suite 710 Worcester, MA 01608	CONTACT NAME: <b>Zach Chandler</b>	
	PHONE (A/C, No, Ext): <b>508 791-2241</b>	FAX (A/C, No): <b>5087973689</b>
INSURED <b>Whitinsville Society For Christian Instruction, Inc.</b> <b>279 Linwood Avenue</b> <b>Whitinsville, MA 01588</b>	E-MAIL ADDRESS: <b>zchandler@sullivangroup.com</b>	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Hanover- Citizens Insurance Co.	NAIC # <b>31534</b>
	INSURER B: Philadelphia Indemnity Ins Co.	<b>18058</b>
	INSURER C: Hartford Insurance Co of the Midwest	<b>37478</b>
	INSURER D: Hanover- Citizens Insurance Co.	<b>31534</b>
INSURER E:		
INSURER F:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ZDNA122919	09/17/2017	09/17/2018	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			PHPK1714690	10/01/2017	10/01/2018	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$0			UHNA122967	09/17/2017	09/17/2018	EACH OCCURRENCE \$4,000,000 AGGREGATE \$4,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	08WECAA700V	09/17/2017	09/17/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$500,000 E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: 5k race on 9/22/2018

Evidence of insurance for the Named Insured. Certificate Holder is included as additional insured as their interest may appear and as required by written contract.

## CERTIFICATE HOLDER

Town of Northbridge  
7 Main Street  
Northbridge Town Hall  
Whitinsville, MA 01588

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*John T. Chandler*

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## Melissa Wetherbee

---

**From:** James Shuris  
**Sent:** Wednesday, July 25, 2018 1:18 PM  
**To:** Melissa Wetherbee  
**Subject:** Re: Revised Road Race

Melissa:

DPW has no issues with this event.

Jim Shuris

**James Shuris, P.E., MBA**  
**Director of Public Works & Town Engineer**  
Town of Northbridge  
P.O. Box 88  
11 Fletcher Street  
Northbridge, MA 01588  
Tel. No. (508) 234-0816  
Fax. No. (508) 234-0807

---

**From:** Melissa Wetherbee  
**Sent:** Monday, July 16, 2018 5:00 PM  
**To:** James Shuris; Jamie Luchini; Walter Warchol  
**Subject:** Revised Road Race

Good afternoon gentlemen,

The Whitinsville Christian School has revised their road race request route. It is scheduled to go before the Board of Selectmen on August 20<sup>th</sup>. It is still scheduled for September 22, 2018 at 8:30 AM. I've attached the map (ignore the date), which is the same map that they used in 2014. Please let me know if you have any issues with this.

Chief, I did request that she reach out to you for any further requirements you may have.

Thank you

*Melissa Wetherbee, Adm. Assistant*  
*Town Manager's Office*  
*Town of Northbridge*  
*7 Main Street Whitinsville, MA 01588*  
*Phone: 508-234-2095*



## Melissa Wetherbee

---

**From:** Walter Warchol  
**Sent:** Monday, July 30, 2018 1:49 PM  
**To:** Melissa Wetherbee  
**Subject:** RE: Revised Road Race

Melissa:

The road race will not be a problem, however it could become a little more complicated if there are any high school activities on Linwood Ave. scheduled for that day.

Walter J. Warchol  
Chief of Police  
Northbridge Police Department  
508-234-6211  
Fax 508-234-9021

*No Events during the race*

**From:** Melissa Wetherbee  
**Sent:** Monday, July 30, 2018 1:42 PM  
**To:** Walter Warchol <wwarchol@northbridgemass.org>  
**Subject:** FW: Revised Road Race

*Melissa Wetherbee, Adm. Assistant  
Town Manager's Office  
Town of Northbridge  
7 Main Street Whitinsville, MA 01588  
Phone: 508-234-2095*

**From:** Melissa Wetherbee  
**Sent:** Monday, July 16, 2018 5:01 PM  
**To:** James Shuris <jshuris@northbridgemass.org>; Jamie Luchini <jluchini@northbridgemass.org>; Walter Warchol <wwarchol@northbridgemass.org>  
**Subject:** Revised Road Race

Good afternoon gentlemen,

The Whitinsville Christian School has revised their road race request route. It is scheduled to go before the Board of Selectmen on August 20<sup>th</sup>. It is still scheduled for September 22, 2018 at 8:30 AM. I've attached the map (ignore the date), which is the same map that they used in 2014. Please let me know if you have any issues with this.

Chief, I did request that she reach out to you for any further requirements you may have.

Thank you

*Melissa Wetherbee, Adm. Assistant*

## Melissa Wetherbee

---

**From:** David Deters <deters55@hotmail.com>  
**Sent:** Thursday, August 09, 2018 10:52 AM  
**To:** Melissa Wetherbee  
**Subject:** WCS Apple Pie Banner

E2

Hi Melissa,

This is Elizabeth Deters. I am just following up with our conversation regarding a banner that we would like to have on Church Street from October 7th-21st. We will use the same banner as last year since we know it fits within the guidelines given. Thank you so much and have a great day.

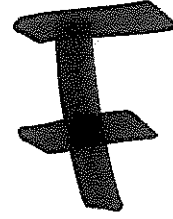
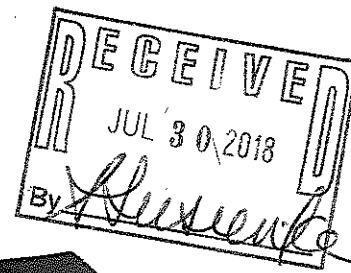
Elizabeth Deters

Sent from Outlook

Available

# St. Patrick's Parish

7 East Street • P.O. Box 60  
Whitinsville, Massachusetts 01588-0060  
Telephone: (508) 234-5656  
Fax: (508) 234-6845  
www.mystpatrickss.com



June 25, 2018

Office of the Town Manager  
Northbridge Town Hall  
7 Main Street  
Whitinsville, Massachusetts 01588

Mr. Adam Gaudette, Town Manager

Dear Mr. Gaudette,

① Available { St. Patrick's Parish will be celebrating its Annual Fall Festival Family Fun Event on Sunday, September 23rd and the committee requests permission from the Board of Selectmen to hang our banner across Church Street from September 9<sup>th</sup> to September 23<sup>rd</sup>. We would also like to request that East St. be closed from Cross St. to the entrance of the Christian Reform Church Parking lot from 7 AM to 5 PM on the 23<sup>rd</sup>. } ②

Thank you in advance for your attention to this request.

Respectfully,

Fr. Tomasz Borkowski, Pastor

## **Melissa Wetherbee**

---

**From:** James Shuris  
**Sent:** Wednesday, August 15, 2018 8:07 AM  
**To:** Melissa Wetherbee  
**Subject:** Re: St. Patrick's Road Closure

Melissa:

We (DPW) have no concerns for this event/road closure.

Keep in mind that WWC is currently performing water main replacement work in this area and should be complete by that time? Time will tell - and I will continue to discuss with WWC.

Jim Shuris

***James Shuris, P.E., MBA***  
***Director of Public Works & Town Engineer***  
Town of Northbridge  
P.O. Box 88  
11 Fletcher Street  
Northbridge, MA 01588  
Tel. No. (508) 234-0816  
Fax. No. (508) 234-0807

---

**From:** Melissa Wetherbee  
**Sent:** Tuesday, August 14, 2018 2:28 PM  
**To:** James Shuris; Jamie Luchini; Tim Labrie  
**Subject:** St. Patrick's Road Closure

Good afternoon,

Please see attached request for a road closure. This is scheduled to go in front of the Board of Selectmen on Monday, August 20, 2018. Do any of you have any issues with this request?

Thank you

*Melissa Wetherbee, Adm. Assistant*  
*Town Manager's Office*  
*Town of Northbridge*  
*7 Main Street Whitinsville, MA 01588*  
*Phone: 508-234-2095*

## Melissa Wetherbee

---

**From:** Tim Labrie  
**Sent:** Wednesday, August 15, 2018 10:15 AM  
**To:** Melissa Wetherbee; James Shuris; Jamie Luchini  
**Subject:** RE: St. Patrick's Road Closure

Yes, that is fine, but they should have DPW put saw horses across the road(Cross @ East) and (East @ Willow).

Thanks Tim

**From:** Melissa Wetherbee  
**Sent:** Tuesday, August 14, 2018 2:29 PM  
**To:** James Shuris <jshuris@northbridgemass.org>; Jamie Luchini <jluchini@northbridgemass.org>; Tim Labrie <tlabrie@northbridgemass.org>  
**Subject:** St. Patrick's Road Closure

Good afternoon,

Please see attached request for a road closure. This is scheduled to go in front of the Board of Selectmen on Monday, August 20, 2018. Do any of you have any issues with this request?

Thank you

*Melissa Wetherbee, Adm. Assistant  
Town Manager's Office  
Town of Northbridge  
7 Main Street Whitinsville, MA 01588  
Phone: 508-234-2095*

## Melissa Wetherbee

---

**From:** James Shuris  
**Sent:** Wednesday, August 15, 2018 12:14 PM  
**To:** Tim Labrie; Melissa Wetherbee; Jamie Luchini  
**Subject:** Re: St. Patrick's Road Closure

Hello All:

We will continue to assist with barricades/horses as needed. Please advise us in advance of this event to do so.

Jim Shuris

***James Shuris, P.E., MBA***  
***Director of Public Works & Town Engineer***  
Town of Northbridge  
P.O. Box 88  
11 Fletcher Street  
Northbridge, MA 01588  
Tel. No. (508) 234-0816  
Fax. No. (508) 234-0807

---

**From:** Tim Labrie  
**Sent:** Wednesday, August 15, 2018 10:15 AM  
**To:** Melissa Wetherbee; James Shuris; Jamie Luchini  
**Subject:** RE: St. Patrick's Road Closure

Yes, that is fine, but they should have DPW put saw horses across the road(Cross @ East) and (East @ Willow).

Thanks Tim

**From:** Melissa Wetherbee  
**Sent:** Tuesday, August 14, 2018 2:29 PM  
**To:** James Shuris <jshuris@northbridgema.org>; Jamie Luchini <jluchini@northbridgema.org>; Tim Labrie <tlabrie@northbridgema.org>  
**Subject:** St. Patrick's Road Closure

Good afternoon,

Please see attached request for a road closure. This is scheduled to go in front of the Board of Selectmen on Monday, August 20, 2018. Do any of you have any issues with this request?

Thank you



\$20.00 fee

THE COMMONWEALTH OF MASSACHUSETTS  
TOWN OF NORTHBRIDGE  
APPLICATION FOR SPECIAL LICENSE  
One-Day Wine and Malt

G 1d

TO THE LICENSING AUTHORITIES:

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto.  
Chapter 138, Section 14

FULL NAME OF PERSON/ORGANIZATION MAKING APPLICATION:

Alternatives Unlimited, Inc.

Name of Responsible Person: Karen Goldenberg, Senior Director of Advancement and Marketing

STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED:

FOR: One-day Wines and Malts License

Event name: Valley Bag Toss

Date and Hours of Event: 9/22/18 (raindate 9/23/18) 12-5PM

Indoor/Outdoor: Both

GIVE LOCATION BY STREET AND NUMBER: 50 Douglas Road

DESCRIPTION OF PREMISES: Event will be held on the Whitin Mill Community Plaza

Where will alcohol be stored? In the kitchen of 50 Douglas Rd., our administration bldg.

Where will Alcohol be served? On the Community Plaza

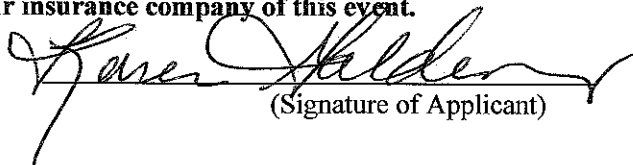
Do you plan on having Entertainment? ☒ Yes

☐ No

\* Alternatives has yearly entertainment l.c.

in said Town of Northbridge in accordance with the rules and regulations made under authority of said Statutes.

\*The town highly recommends that you notify your insurance company of this event.

  
(Signature of Applicant)

Print Name: Karen Goldenberg

Address: Alternatives, 50 Douglas R.

City: Whitinsville

State, Zip: MA 01588

Phone: 508-234-6232

Name of Distributor(s): Quality Beverage Limited Partnership; Ruby Wines, Inc.

SPECIAL LICENSES ISSUED UNDER SECTION 14 [ONE-DAY LICENSES]: MUST PURCHASE THE EVENT ALCOHOL/BEER/WINE FROM A DISTRIBUTOR OTHERWISE YOU ARE IN VIOLATION OF STATE LAW.

Received: 8/3/18

11:30AM

(Date)

(Time)

Agenda: August 20 2018

Date License Granted

CC: ABCC; POLICE CHIEF; FIRE CHIEF FOR INSPECTION IF INDOORS

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.



\_\_\_\_\_  
\*Signature of individual or Corporate Names (Mandatory)

**Alternatives Unlimited, Inc.**

\_\_\_\_\_  
By: Corporate Officer (Mandatory, if applicable)

**04-2587863**

\_\_\_\_\_  
\*\* Social Security Number or Federal Identification Number

\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**

## SPECIAL PERMIT/LICENSE

### RELEASE OF CLAIMS, INDEMNITY AND HOLD HARMLESS AGREEMENT

**\*\*\*Please read this document thoroughly before completing and signing\*\*\***

I, Philip Ingersoll Mahoney, in consideration of a special permit/license granted by the Town of Northbridge for a non-town sponsored private function, and for other good and valuable consideration hereby acknowledged, do hereby agree to forever RELEASE the Town of Northbridge, its employees, agents, officers, volunteers, or contractors (the "Town"), from any and all claims, actions, rights of action and causes of action, damages, costs, loss of services, expenses, compensation and attorneys' fees that may have arisen in the past, or may arise in the future, directly or indirectly, from known and unknown personal injuries which I or my guests, employees, agents, successors or assigns may have as the result of the issuance and/or use of a special permit/license granted by the Town of Northbridge and all activities related thereto.

I further promise, to INDEMNIFY, REIMBURSE, DEFEND, and HOLD HARMLESS the Town against any and all legal claims and proceedings of any description that may have been asserted in the past, or may be asserted in the future, directly or indirectly, including damages, costs and attorneys' fees, arising from personal injuries to myself or others or property damage resulting from my use, or the use of my guests, employees or agents as the result of the issuance and/or use of a special permit/license granted by the Town of Northbridge and all activities related thereto.

I hereby further covenant for myself, my successors and assigns not to sue the said Town on account of any such claim, demand or liability.

I am fully aware that by signing this document I am releasing the Town from liability that may arise as a result of the acts or omissions of the Town. Additionally, it is my intent to release the above mentioned parties from liability and defend and indemnify said parties for liability relating to any accident and resulting injuries and/or death that may occur as a result of the issuance and/or use of a special permit/license granted by the Town of Northbridge and all activities related thereto.

To the extent I am signing this document on behalf of an organization, corporation, association or similar entity, I represent that I am fully authorized by said entity to execute this document.

Witness my hand and seal this 15 day of August.

Name (Printed):

Philip Ingersoll Mahoney

Signature

Witness

**THIS FORM MAY NOT BE ALTERED**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
8/15/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER  
The John M. Sullivan Insurance Agen  
P. O. Box 920047  
Needham, MA 02492

CONTACT  
NAME: \_\_\_\_\_  
PHONE: 781-449-9330 FAX: 781-449-3511  
FAC. No. Ext.: \_\_\_\_\_  
E-MAIL: sullivan.insadv@verizon.net  
ADDRESS: \_\_\_\_\_

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: A.I.M. Mutual Insurance Co

INSURER B: \_\_\_\_\_

INSURER C: \_\_\_\_\_

INSURER D: \_\_\_\_\_

INSURER E: \_\_\_\_\_

INSURER F: \_\_\_\_\_

INSURED  
Alternatives Unlimited, Inc.  
54 Douglas Road  
Whittinsville, MA 01588

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSUR- ANCE TYPE	TYPE OF INSURANCE	ADDITIONAL INSUR- ANCE NO. / W/O	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY					EACH OCCURRENCE \$
	CLAIMS-MADE					DAMAGE TO RENTED PREMISES (per occurrence) \$
	OCCUR					MED EXP (Any one person) \$
						PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE \$
	POLICY					PRODUCTS COMB MOD AGG \$
	PROJECT					\$
	LOC					\$
	OTHER					\$
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (per occurrence) \$
	ANY AUTO					BODILY INJURY (per person) \$
	OWNED AUTOS ONLY					BODILY INJURY (per occurrence) \$
	SCHEDULED AUTOS					PROPERTY DAMAGE (per occurrence) \$
	NON-OWNED AUTOS ONLY					\$
	UMBRELLA LIAB					EACH OCCURRENCE \$
	EXCESS LIAB					AGGREGATE \$
	OCCUR					\$
	CLAIMS-MADE					\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					PER STATUTE X ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE (Mandatory in NH)	Y/N				E.L. EACH ACCIDENT \$ 1,000,000
	DESCRIPTION OF OPERATIONS below		AVWC-400-7028522-2017A	1/01/2017	1/01/2018	E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
						E.L. DISEASE - EXX KTY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

## CANCELLATION

Town of Northbridge  
7 Main Street  
Northbridge, MA 01588

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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HEALTH COMMUNICATIONS INC.

Phone: 800-433-8477

Fax: 703-524-1487

[www.gorup.com](http://www.gorup.com)

This card was issued by the Georgia Department of the IRS program

Signature

A large, stylized handwritten signature in dark ink, written over a horizontal line. The signature is composed of several sweeping, interconnected strokes.





eTIPS On-Premises 3.0

CERTIFIED

Issued: 8/20/2016

Expires: 8/20/2019

ID#: 4334902

Noah H. Thomas

309 South St

Greenport, NY 11944-1533

For service visit us online at [www.gallagher.com](http://www.gallagher.com)



# NTM License Slips

Row 4

**Current Status** On August 20, 2018 Agenda

**Done** ☐

**License ID:** NTM#16057

**License Type:** One-Day Wine and Malt License

**Description:** Request for a One-day wine and malt license for the Annual Valley Bag Toss Event, scheduled for September 22, 2018 (Rain date: September 23, 2018) from 12 PM - 5 PM. Event to be held on the Whitin Mill Community Plaza. Alcohol to be stored in the kitchen on 50 Douglas Road and served on the Community Plaza.

**Business:** Alternatives Unlimited, Inc.

**Applicant:** Karen Goldenberg

**Address:** 50 Douglas Road Whitinsville

**Approval Target** 08/16/18

**Slip Started on:** 08/06/18 10:18 AM

**PLANNING Approve:** ☒

**PLANNING Comments:** N/A -not applicable

**POLICE Approve:** ☒

**POLICE Comments:** I have no issues, as they have done it in the past. Lt. Labrie

**FIRE Approve:** ☒

**FIRE Comments:**

**BUILDING ZONING Approve:** ☒

**BUILDING ZONING Comments:**

**CONSERVATION Approve:** ☒

**CONSERVATION Comments:** N/A

**HEALTH**  
Approve: ☒

---

**HEALTH**  
Comments: Approved; Please advise applicant that any food vendors participating in this event must obtain a one-day food permit.

---

**ASSESSORS**  
Approve: ☒

---

**ASSESSORS**  
Comments:

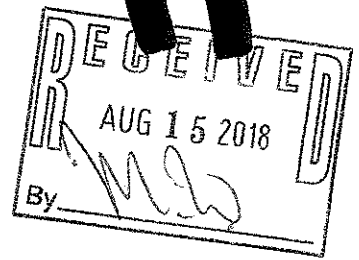
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**TREASURER**  
**COLLECTOR**  
Approve: ☒

---

**TREASURER**  
**COLLECTOR**  
Comments:

---



August 15, 2018

Adam Gaudette, Town Manager  
Northbridge Board of Selectmen  
7 Main Street  
Whitinsville, MA 01588

*ADAM*  
Dear Mr. Gaudette:

I am writing to you and the Board of Selectmen to request permission for our annual adventure race, the Blackstone River Valley Greenway Challenge, to be allowed to pass through the Whitinsville section of Northbridge on its way to the finish line in Whitin Park. The date of the race is September 29, 2018 (rain date: October 6).

The Greenway Challenge, now in its 18<sup>th</sup> year, is a team relay race with segments of running, cycling, and kayaking. Each year a unique course is set up. The segment that would pass through Northbridge is the final segment: running. There will be approximately 60 teams, hence 60 runners. As it will be the eighth segment of the race, the runners will be considerably spread out. We estimate that all runners will enter the town and reach the finish line between 12:30 p.m. and 4 p.m.

Runners will enter the town from Uxbridge, running north on Route 122 until turning left on Linwood Avenue. They will run down Linwood Avenue, turn right on Cross Street, continue across Church Street, turn left on Cottage Street, right on Hill Street to enter Whitin Park by the tennis courts.

This route is identical to the 2016 race, where we employed 3 detail officers (one in front of the Linwood Mill to facilitate runners switching to the north side of Linwood Ave., one at the intersection of Church Street and Prospect Street, and one on Hill Street facilitating the crossover to Whitin Park). I have already contacted Lt. Tim Labrie who is in charge of setting up police details.

I hope that we can be accommodated again this year. Please contact me with your questions or concerns.

Yours sincerely,

A handwritten signature in black ink that reads "Charles E. Thompson".

Charles E. Thompson, Chairman, Steering Committee  
(508) 234-1230 (774) 276-7210 thompsoncharlie51@gmail.com  
261 Carpenter Road, Whitinsville, MA 01588

## Melissa Wetherbee

---

**From:** Tim Labrie <tlabrie@northbridgemass.org>  
**Sent:** Wednesday, August 15, 2018 11:45 AM  
**To:** Melissa Wetherbee  
**Subject:** Re: Greenway Challenge Road Race

Yes. Spoke with Charlie and will touch base again to meet his needs.

Sent from my iPhone

On Aug 15, 2018, at 11:27 AM, Melissa Wetherbee <[mwetherbee@northbridgemass.org](mailto:mwetherbee@northbridgemass.org)> wrote:

Good morning Lt. Labrie,

Could you confirm that the Greenway Challenge road race is all set for police details? I have been told you are working with Charlie Thompson on a logistics. I am just looking to provide the Board with confirmation for the meeting on Monday.

Thank you

*Melissa Wetherbee, Adm. Assistant  
Town Manager's Office  
Town of Northbridge  
7 Main Street Whitinsville, MA 01588  
Phone: 508-234-2095*

## **Melissa Wetherbee**

---

**From:** James Shuris  
**Sent:** Thursday, August 16, 2018 8:58 AM  
**To:** Melissa Wetherbee; Jamie Luchini  
**Subject:** Re: Greenway Challenge Request

Melissa:

We (DPW) have no objections for this event. However, WWC is currently performing water main replacement work at the East Street/Cross Street intersection - and it is barricaded off - shouldn't present a problem though.

Jim Shuris

***James Shuris, P.E., MBA***  
***Director of Public Works & Town Engineer***  
Town of Northbridge  
P.O. Box 88  
11 Fletcher Street  
Northbridge, MA 01588  
Tel. No. (508) 234-0816  
Fax. No. (508) 234-0807

---

**From:** Melissa Wetherbee  
**Sent:** Wednesday, August 15, 2018 2:46 PM  
**To:** James Shuris; Jamie Luchini  
**Subject:** Greenway Challenge Request

Good afternoon,

Any issues with this Road Race request?

Thank you

*Melissa Wetherbee, Adm. Assistant*  
*Town Manager's Office*  
*Town of Northbridge*  
*7 Main Street Whitinsville, MA 01588*  
*Phone: 508-234-2095*

## 2018 Course

The **2018** Greenway Challenge will be an "Up River" course; ~57 miles from Lincoln, RI to Whitinsville, MA!!!! It is based off of the 2016 course, with the exception of now having Mountain Biking at Douglas State Forest and Trail Running at River Bend Farm.

**Starting line:** Lincoln Woods State Park, Twin River Rd, Lincoln, RI

**Transition 1:** Douglas State Forest, Wallum Lake Rd, Douglas, MA

**Transition 2:** River Bend Farm, 287 Oak St, Uxbridge, MA

**Finish line:** Whitin Community Center (WCC), 60 Main St, Whitinsville, MA

(Click each segment below for Garmin Course link, then you can download the gpx.file for your own device)

Lincoln Woods State Park - **Lake Paddel 2.7 mi - MASS START!!**

Lincoln Woods State Park - **Road Run 2.4 mi**

Lincoln Woods State Park to Douglas State Forest - **Road Bike 24 mi**

Douglas State Forest - **Mountain Bike 5.5 mi**

Douglas State Forest to River Bend Farm - **Road Bike 13.7 mi**

River Bend Farm - **Trail Run 4 mi**

River Bend Farm - **River/Canal Paddle 2.4 mi**

River Bend Farm to WCC - **Road Run 3.5 mi**

**Click here for turn by turn directions and details for each segment**





## Schedule Of Events

### Team Captain's Meetings

**Wednesday, September 5th**  
**7:00pm**

Blackstone River State Park Visitor Center  
Rt. 1-295 North  
Cumberland, RI 02864

**Thursday, September 6th**  
**7:00pm**

Millbury Federal Credit Union  
50 Main Street  
Millbury, MA 01527

### Friday Night Festivities

**Friday, September 28th**  
**5:00pm-8:00pm**

Whitin Community Center  
60 Main Street  
Whitinsville, MA 01588

### The Challenge

**Saturday, September 29th**

#### Start

Lincoln Woods State Park, North Parking Lot  
Twin River Road Exit, Rt. 146 South  
Lincoln, RI 02865

7:30am Final Check-In  
8:30am The Challenge Begins

#### Finish

Whitin Community Center, Whitin Park  
60 Main Street  
Whitinsville, MA 01588

1:00pm Celebration At Finish Line  
4:00pm Awards Ceremony

## 2018 Course

- |                  |             |
|------------------|-------------|
| 1. Paddle        | 2.70 miles  |
| 2. Street Run    | 2.50 miles  |
| 3. Street Bike   | 24.00 miles |
| 4. Mountain Bike | 4.50 miles  |
| 5. Street Bike   | 13.00 miles |
| 6. Trail Run     | 4.00 miles  |
| 7. Paddle        | 2.75 miles  |
| 8. Street Run    | 3.20 miles  |

} **COURSE TOTAL**  
**56.65 miles**

*NOTE: Course & mileage subject to change*

### Race Categories

#### Individual Participant (Male & Female)

*Categories of competitors who complete the entire race on their own with the help of one support person.*

#### 2 Person Team (Male, Female & Co-Ed)

*Teams comprised of 2 individuals battle across the Blackstone Valley against each other, with each team member competing in at least one course segment.*

#### 3-4 Person Team (Male, Female & Co-Ed)

*Teams comprised of 3 or 4 individuals, with each team member competing in at least one segment along the course. Split up the biking, running, and paddling with team member specialties!*

#### 5-8 Person Team (Male, Female, Co-Ed & Corporate)

*Paying homage to the roots of this great adventure race, these teams will have between 5 and 8 team members, where each team member must participate in at least one course segment. Perfect for corporate teams or groups of individuals looking to go all out on just 1-2 segments.*

## Important Information

**MUST Register Online at**  
**[www.GreenwayChallenge.org](http://www.GreenwayChallenge.org)**

### Greenway Challenge Maps

Greenway Challenge course maps will be posted on the website, no later than July 1st. All information will be released at the Team Captain's Meetings with current course updates at the Friday Night Festivities on September 28th at the Whitin Community Center.

We suggest that teams review the Greenway Challenge course prior to the event to observe conditions on the water, trails, roads and determine the best route for their support vehicle. There will be Greenway Challenge course signs and spray painted road markings on the bicycle routes.

### Equipment Requirements

Teams must provide necessary maintenance equipment, water, food, supplies, first aid and transportation for their team members throughout the Greenway Challenge course.

- **Runners required to wear shoes**
- **Cyclists required to wear approved helmets**
- **Paddlers required to wear life preservers**

### Awards

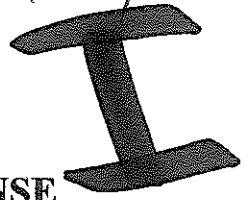
The Award Ceremony is scheduled to begin at 4:00pm. However, we do try to wait until all participants have come across the finish line and all division placements have been determined.

### Additional Information

Registration, fees, photography releases and waiver forms for all members of a team must be received no later than September 21st.

**MUST Register online & pay by Check or Credit Card at [www.GreenwayChallenge.org](http://www.GreenwayChallenge.org)**

Phone: 508-234-8184



THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF NORTHBRIDGE

APPLICATION FOR A ONE-DAY ENTERTAINMENT LICENSE

TO THE LICENSING AUTHORITIES:

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto  
(FULL NAME OF PERSON, FIRM OR CORPORATION MAKING APPLICATION):

The Whitin Community Center  
(George Marston Whitin Memorial Community Association)

STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED: ONE-DAY ENTERTAINMENT LICENSE\*

TO: Obtain a one day Entertainment License for: Greenway Challenge  
☐ INDOOR ☒ OUTDOOR ☐ BOTH

GIVE LOCATION BY STREET AND NUMBER:

AT: 60 Main St. Whitin Park  
Whitinsville, Ma 01588  
in said Town of Northbridge in accordance with the rules and regulations made under authority of said Statutes.

ON: (date and time) September 29, 2018  
12-5 PM

Heather Cloter  
(Signature of Applicant)

DJ, Amplification system

Print Name: Heather Cloter  
Address: 60 Main St.  
City: Whitinsville  
State, Zip: MA 01588

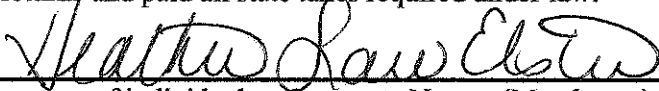
Received: 8/13/18 9:40 AM  
(Date) (Time)

Date License Granted

\*The application for such license shall be in writing and shall state the type of concert, dance, exhibition, cabaret or public show sought to be licensed and shall state whether such public show will include: (a) dancing by patrons, (b) dancing by entertainers or performers, (c) recorded or live music, (d) the use of an amplification system, (e) a theatrical exhibition, play, or moving picture show, (f) a floor show of any description, (g) a light show of any description, or (h) any other dynamic audio or visual show, whether live or recorded.

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.



\*Signature of individual or Corporate Names (Mandatory)



By: Corporate Officer (Mandatory, if applicable)



\*\* Social Security Number or Federal Identification Number

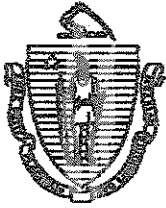
\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**

**Please sign form and return to:**

**Town of Northbridge  
Town Manager's Office  
7 Main Street  
Whitinsville, MA 01588**



The Commonwealth of Massachusetts  
Department of Industrial Accidents  
Office of Investigations  
600 Washington Street  
Boston, MA 02111  
www.mass.gov/dia

FORM MUST BE FILLED  
OUT COMPLETELY

Workers' Compensation Insurance Affidavit: General Businesses

**Applicant Information**

Please Print Legibly

Business/Organization Name: George Mangum Whitin Memorial Community Assoc. Inc.  
Address: 60 Main St.  
City/State/Zip: Wilmington, MA 01588 Phone #: 508-234-8184

Are you an employer? Check the appropriate box:

1. ☒ I am an employer with 124 employees (full and/or part-time).\*
2. ☐ I am a sole proprietor or partnership and have no employees working for me in any capacity. [No workers' comp. insurance required]
3. ☐ We are a corporation and its officers have exercised their right of exemption per c. 152, §1(4), and we have no employees. [No workers' comp. insurance required]\*\*
4. ☐ We are a non-profit organization, staffed by volunteers, with no employees. [No workers' comp. insurance req.]

Business Type (required):

5. ☐ Retail
6. ☐ Restaurant/Bar/Eating Establishment
7. ☐ Office and/or Sales (incl. real estate, auto, etc.)
8. ☒ Non-profit
9. ☐ Entertainment
10. ☐ Manufacturing
11. ☐ Health Care
12. ☐ Other \_\_\_\_\_

\*Any applicant that checks box #1 must also fill out the section below showing their workers' compensation policy information.

\*\*If the corporate officers have exempted themselves, but the corporation has other employees, a workers' compensation policy is required and such an organization should check box #1.

I am an employer that is providing workers' compensation insurance for my employees. Below is the policy information.

Insurance Company Name: Amtrust North America Technology Insurance Co.  
Insurer's Address: P.O. Box 6939  
City/State/Zip: Cleveland, OH 44101-1939  
Policy # or Self-ins. Lic. #: TWC 3682618 Expiration Date: 12/31/2018

Attach a copy of the workers' compensation policy declaration page (showing the policy number and expiration date).

Failure to secure coverage as required under Section 25A of MGL c. 152 can lead to the imposition of criminal penalties of a fine up to \$1,500.00 and/or one-year imprisonment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to \$250.00 a day against the violator. Be advised that a copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

I do hereby certify, under the pains and penalties of perjury that the information provided above is true and correct.

Signature: X Katharine Lawless Date: August 6, 2018  
Phone #: 508 234 8184 x112

Official use only. Do not write in this area, to be completed by city or town official.

City or Town: Northbridge Permit/License # \_\_\_\_\_

Issuing Authority (circle one):

1. Board of Health 2. Building Department 3. City/Town Clerk 4. Licensing Board 5. Selectmen's Office  
6. Other \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone #: 508-234-2095

## UniBank Greenway Challenge - September 29th

AN ADVENTURE RACE... LIKE NO OTHER!

The mission of the Unibank Greenway Challenge is to promote the recreational quality of life in the Blackstone River Valley. A program of the Whitin Community Center, presented by Unibank and supported by other partner organizations, the Greenway Challenge supports clean water campaigns, hiking and biking trails, wildlife projects, environmental education and development of waterway access. Each year, the Greenway Challenge athletes run, paddle and bike on a course designed to bring you through one of the most beautiful and historic regions of New England, the Blackstone River Valley National Heritage Corridor located between Worcester, MA and Pawtucket, RI.



Teams of athletes run, paddle, and bike an approximate 50-60 mile course as a relay team in one of several divisions. Teams can be comprised of up to nine members in any combination of men, women, and youth (16 or older). Athletes in our Ironman/woman divisions complete the entire course on their own with the help of one support person who moves equipment between segments.

Thank you to our Sponsors: TITLE - UniBank, HERITAGE HERO - Koopman Lumber & Hardware, Osterman Propane, CANAL CAPTAINS - dir Massachusetts, Black Brook Realty, D.E.M. VALLEY VISIONARIES - Ski with Charlie, MRA Multisport

[For more information click here!](#)

# NTM License Slips

Row 4

**Current Status** On BOS Agenda 8.20.18

**Done** ☐

**License ID:** NTM#16060

**License Type:** One-Day Entertainment [outdoor]

**Description:** Greenway Challenge event to be held on September 29th from 12 noon to 5 PM. DJ, and amplification system to be used

**Business:** Whitin Community Center

**Applicant:** Heather Elster

**Address:** 60 Main Street, Whitinsville

**Approval Target** 08/16/18

**Slip Started on:** 08/13/18 11:06 AM

**PLANNING  
Approve:** ☒

**PLANNING  
Comments:** N/A -not applicable

**POLICE  
Approve:** ☐

**POLICE  
Comments:**

**FIRE Approve:** ☐

**FIRE  
Comments:**

**BUILDING  
ZONING  
Approve:** ☒

**BUILDING  
ZONING  
Comments:**

**CONSERVATION  
Approve:** ☒

**CONSERVATION  
Comments:** N/A

**HEALTH**



Approve: ☒

HEALTH  
Comments: N/A

ASSESSORS  
Approve: ☒

ASSESSORS  
Comments:

TREASURER  
COLLECTOR  
Approve: ☐

TREASURER  
COLLECTOR  
Comments:

**J** *PA*

**THE COMMONWEALTH OF MASSACHUSETTS  
TOWN OF NORTHBRIDGE  
APPLICATION FOR SPECIAL LICENSE  
One-Day Malts Only**

**TO THE LICENSING AUTHORITIES:**

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto.  
Chapter 138, Section 14

**FULL NAME OF PERSON/ORGANIZATION MAKING APPLICATION:**

Purgatory Beer Co. LLC  
Name of Responsible Person: Kevin Mulvihill

**STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED:**

**FOR:** One-day Malts only License

Event name: Greenway Challenge Date and Hours of Event: 9/29/18  
Indoor/Outdoor: Outdoor 12PM-5PM

**GIVE LOCATION BY STREET AND NUMBER:** Whitin Park

**DESCRIPTION OF PREMISES:**

Where will alcohol be stored? 670 Linwood Ave. Bldg C Whitinsville  
Where will Alcohol be served? Beer garden at Whitin Park  
Do you plan on having Entertainment? Yes No 60 Main St, Whitinsville

in said **Town of Northbridge** in accordance with the rules and regulations made under authority of said Statutes.  
\*The town highly recommends that you notify your insurance company of this event.

Purgatory Beer Co / Kevin Mulvihill (Signature of Applicant)  
Print Name: 670 Linwood Ave Bldg C  
Address: Whitinsville  
City: MA 01588  
State, Zip: 774-545 0243  
Phone:

Name of Distributor(s): none

SPECIAL LICENSES ISSUED UNDER SECTION 14 [ONE-DAY LICENSES]: MUST PURCHASE THE EVENT ALCOHOL/BEER/WINE FROM A DISTRIBUTOR OTHERWISE YOU ARE IN VIOLATION OF STATE LAW.


Received: 8/13/18  
(Date) (Time)  
Agenda: August 20, 2018

Date License Granted

CC: ABCC; POLICE CHIEF; FIRE CHIEF FOR INSPECTION IF INDOORS

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.



\*Signature of individual or Corporate Names (Mandatory)

*Kevin Mulvehill*

By: Corporate Officer (Mandatory, if applicable)

*Purgatory Beer Co EIN 475573447*

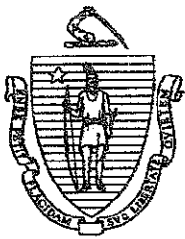
\*\* Social Security Number or Federal Identification Number

*Parson* ~~XXXXXXXXXX~~ ~~0416~~ ~~7853785~~ ~~XXXXXX~~

\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**



The Commonwealth of Massachusetts  
Department of Industrial Accidents  
Office of Investigations  
600 Washington Street  
Boston, MA 02111  
www.mass.gov/dia

**Form must be filled  
out completely**  
If you carry Workers Comp. Insurance, you  
must provide proof to the Town in the form  
of a Certificate of Insurance.

**Workers' Compensation Insurance Affidavit: General Businesses**

**Applicant Information**

**Please Print Legibly**

Business/Organization Name: Purcotton Beer Co.  
Address: 3670 LINWOOD AVE WATINSVILLE MA  
City/State/Zip: 01588 Phone #: 508 596 2194

**Are you an employer? Check the appropriate box:**

1. ☒ I am an employer with 5 employees (full and/or part-time).\*
2. ☐ I am a sole proprietor or partnership and have no employees working for me in any capacity. [No workers' comp. insurance required]
3. ☐ We are a corporation and its officers have exercised their right of exemption per c. 152, §1(4), and we have no employees. [No workers' comp. insurance required]\*\*
4. ☐ We are a non-profit organization, staffed by volunteers, with no employees. [No workers' comp. insurance req.]

**Business Type (required):**

5. ☐ Retail
6. ☒ Restaurant/Bar/Eating Establishment
7. ☐ Office and/or Sales (incl. real estate, auto, etc.)
8. ☐ Non-profit
9. ☐ Entertainment
10. ☐ Manufacturing
11. ☐ Health Care
12. ☐ Other \_\_\_\_\_

\*Any applicant that checks box #1 must also fill out the section below showing their workers' compensation policy information.

\*\*If the corporate officers have exempted themselves, but the corporation has other employees, a workers' compensation policy is required and such an organization should check box #1.

**I am an employer that is providing workers' compensation insurance for my employees. Below is the policy information.**

Insurance Company Name: The Hartford  
Insurer's Address: 1 Hartford Plaza  
City/State/Zip: Hartford CT 06155  
Policy # or Self-ins. Lic. # 76 WEG AC1475 Expiration Date: 11/20/18

**Attach a copy of the workers' compensation policy declaration page (showing the policy number and expiration date).**

Failure to secure coverage as required under Section 25A of MGL c. 152 can lead to the imposition of criminal penalties of a fine up to \$1,500.00 and/or one-year imprisonment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to \$250.00 a day against the violator. Be advised that a copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

**I do hereby certify, under the pains and penalties of perjury that the information provided above is true and correct.**

Signature: [Signature] Date: 11/17/17  
Phone #: 774 545 0243

**Official use only. Do not write in this area, to be completed by city or town official.**

City or Town: Northbridge Permit/License # \_\_\_\_\_

Issuing Authority (circle one):

1. Board of Health 2. Building Department 3. City/Town Clerk 4. Licensing Board 5. Selectmen's Office  
6. Other \_\_\_\_\_

Contact Person: Melissa Wetherbee Phone #: 508-234-2095

## SPECIAL PERMIT/LICENSE

### RELEASE OF CLAIMS, INDEMNITY AND HOLD HARMLESS AGREEMENT

**\*\*\*Please read this document thoroughly before completing and signing\*\*\***

I, Kevin Mulvihill / Purity Bear Co, in consideration of a special permit/license granted by the Town of Northbridge for a non-town sponsored function, and for other good and valuable consideration hereby acknowledged, do hereby agree to forever RELEASE the Town of Northbridge, its employees, agents, officers, volunteers, or contractors (the "Town"), from any and all claims, actions, rights of action and causes of action, damages, costs, loss of services, expenses, compensation and attorneys' fees that may have arisen in the past, or may arise in the future, directly or indirectly, from known and unknown personal injuries which I or my guests, employees, agents, successors or assigns may have as the result of the issuance and/or use of a special permit/license granted by the Town of Northbridge and all activities related thereto.

I further promise, to INDEMNIFY, REIMBURSE, DEFEND, and HOLD HARMLESS the Town against any and all legal claims and proceedings of any description that may have been asserted in the past, or may be asserted in the future, directly or indirectly, including damages, costs and attorneys' fees, arising from personal injuries to myself or others or property damage resulting from my use, or the use of my guests, employees or agents as the result of the issuance and/or use of a special permit/license granted by the Town of Northbridge and all activities related thereto.

I hereby further covenant for myself, my successors and assigns not to sue the said Town on account of any such claim, demand or liability.

I am fully aware that by signing this document I am releasing the Town from liability that may arise as a result of the acts or omissions of the Town. Additionally, it is my intent to release the above mentioned parties from liability and defend and indemnify said parties for liability relating to any accident and resulting injuries and/or death that may occur as a result of the issuance and/or use of a special permit/license granted by the Town of Northbridge and all activities related thereto.

To the extent I am signing this document on behalf of an organization, corporation, association or similar entity, I represent that I am fully authorized by said entity to execute this document.

Witness my hand and seal this 13 day of August.

Name (Printed): Kevin Mulvihill

Signature

Witness

THIS FORM MAY NOT BE ALTERED

SPECIAL LICENSES



eTIPS On Premise 3.0

**CERTIFIED**

Issued: 5/20/2017

Expires: 5/20/2020

ID#: 4530367

Kevin Mulvehill  
Purgatory Beer Co  
22 Jenna Ln  
Sutton, MA 01590-2755

For service visit us online at [www.gettips.com](http://www.gettips.com)



**This is your official TIPS certification card. Carry it with you as proof of your TIPS certification.**

**Congratulations!**

This card certifies that you have successfully completed the TIPS (Training for Intervention ProcedureS) program. We value your participation and dedication to the responsible sale, service, and consumption of alcohol.

By using the techniques you have learned, you will help to provide a safer environment for your patrons, peers, and colleagues and reduce the tragedies resulting from intoxication, underage drinking, and drunk driving.

If you have any information you think would enhance the TIPS program, or if we can assist you in any way, please contact us at 800-438-8477.



Sincerely,

Adam F. Chafetz  
HCI President

ID#: 4659615 Name: Geoffrey Vincelette  
Exam Date: 10/28/2017 Expiration Date: 10/28/2020



eTIPS On Premise 3.0

**CERTIFIED**

Issued: 10/28/2017

Expires: 10/28/2020

ID#: 4659615

Geoffrey Vincelette  
Purgatory Beer Co.  
670 Linwood Ave Bldg C  
Whitinsville, MA 01588-2068

For service visit us online at [www.gettips.com](http://www.gettips.com)

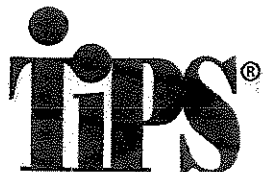
**This is your official TIPS certification card. Carry it with you as proof of your TIPS certification.**

**Congratulations!**

This card certifies that you have successfully completed the TIPS (Training for Intervention ProcedureS) program. We value your participation and dedication to the responsible sale, service, and consumption of alcohol.

By using the techniques you have learned, you will help to provide a safer environment for your patrons, peers, and colleagues and reduce the tragedies resulting from intoxication, underage drinking, and drunk driving.

If you have any information you think would enhance the TIPS program, or if we can assist you in any way, please contact us at 800-438-8477.



Sincerely,

Adam F. Chafetz  
HCI President

ID#: 4659713 Name: Kimberly Mulvehill  
Exam Date: 10/29/2017 Expiration Date: 10/29/2020



eTIPS On Premise 3.0

**CERTIFIED**

Issued: 10/29/2017

Expires: 10/29/2020

ID#: 4659713

Kimberly Mulvehill  
Purgatory Beer Co.  
670 Linwood Ave Bldg C  
Whitinsville, MA 01588-2068

For service visit us online at [www.gettips.com](http://www.gettips.com)

# NTM License Slips

Row 3

**Current Status** On BOS Agenda 8.20.18

**Done** ☐

**License ID:** NTM#16061

**License Type:** One-day Malt License

**Description:** Purgatory Beer Company, LLC is requesting an one-day malt license for the Greenway Challenge event to be held on Saturday, September 29, 2018 from 12 Noon to 5 PM at Whitin Park. This event is outdoors and a separate Entertainment license has been requesting and will be sent shortly.

Please note the following language came directly from the ABCC: A farmer brewer licensee is an authorized wholesaler/manufacture and can purchase the alcohol from themselves for a section 14 special one day license.

**Business:** Purgatory Beer Co. LLC

**Applicant:** Kevin Mulvehill

**Address:** 670 Linwood Ave. BLDG. C, Whitinsville

**Approval Target** 08/16/18

**Slip Started on:** 08/14/18 2:36 PM

**PLANNING Approve:** ☒

**PLANNING Comments:** N/A -not applicable

**POLICE Approve:** ☒

**POLICE Comments:** No issues

**FIRE Approve:** ☐

**FIRE Comments:**

**BUILDING ZONING Approve:** ☒

**BUILDING ZONING Comments:**

**CONSERVATION Approve:** ☒

**CONSERVATION** N/A

**Comments:**

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**HEALTH**

**Approve:**



**HEALTH**

**Comments:**

All set with Board of Health

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**ASSESSORS**

**Approve:**



**ASSESSORS**

**Comments:**

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**TREASURER**

**COLLECTOR**

**Approve:**



**TREASURER**

**COLLECTOR**

**Comments:**

---

\$20.00 Fee

Phone:

508-234-8181

THE COMMONWEALTH OF MASSACHUSETTS  
TOWN OF NORTHBRIDGE

APPLICATION FOR SPECIAL LICENSE

KI

TO THE LICENSING AUTHORITIES:

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto.  
Chapter 138, Section 14

(FULL NAME OF PERSON/ORGANIZATION MAKING APPLICATION):

George Martin Whitin Memorial Community Association dba Whitin Community Cent

Name of Responsible Person:

Heather Carter

STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED:

FOR: ONE-DAY WINES AND MALTS LICENSE

Type of Event:

Outdoor Festival in Whitin Park

Date and Hours of Event:

October 13, 2018 11am-3pm

GIVE LOCATION BY STREET AND NUMBER:

DESCRIPTION OF PREMISES:

Park Grounds

in said Town of Northbridge in accordance with the rules and regulations made under authority of said Statutes.

\*The town highly recommends that you notify your insurance company of this event.

Heather Carter  
(Signature of Applicant)

Print Name:

Heather Carter

Address:

60 Main St.

City:

Whitinsville

State, Zip:

MA, 01588

SPECIAL LICENSES ISSUED UNDER  
SECTION 14 [ONE-DAY LICENSES]:  
MUST PURCHASE THE EVENT  
ALCOHOL/BEER/WINE FROM A  
DISTRIBUTOR OTHERWISE YOU ARE  
IN VIOLATION OF STATE LAW.

Name of Distributor(s):

Atlas Distributing

Received:

8/13/18  
(Date)

9:40 AM  
(Time)

Date License Granted

CC: ABCC; POLICE CHIEF; FIRE CHIEF FOR INSPECTION IF INDOORS

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

Matthew Law

\*Signature of individual or Corporate Names (Mandatory)

Executive Director

By: Corporate Officer (Mandatory, if applicable)

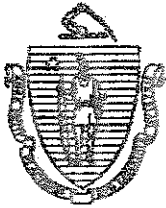
04-6087769

\*\* Social Security Number or Federal Identification Number

\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**



The Commonwealth of Massachusetts  
Department of Industrial Accidents  
Office of Investigations  
600 Washington Street  
Boston, MA 02111  
www.mass.gov/dia

FORM MUST BE FILLED  
OUT COMPLETELY

Workers' Compensation Insurance Affidavit: General Businesses

**Applicant Information**

Please Print Legibly

Business/Organization Name: George Martin Whitin Memorial Community Assoc. Inc.  
Address: 600 Main St.  
City/State/Zip: Wilmington, MA. 01988 Phone #: 508-234-8184

Are you an employer? Check the appropriate box:

1. ☒ I am an employer with 124 employees (full and/or part-time).\*
2. ☐ I am a sole proprietor or partnership and have no employees working for me in any capacity. [No workers' comp. insurance required]
3. ☐ We are a corporation and its officers have exercised their right of exemption per c. 152, §1(4), and we have no employees. [No workers' comp. insurance required]\*\*
4. ☐ We are a non-profit organization, staffed by volunteers, with no employees. [No workers' comp. insurance req.]

Business Type (required):

5. ☐ Retail
6. ☐ Restaurant/Bar/Eating Establishment
7. ☐ Office and/or Sales (incl. real estate, auto, etc.)
8. ☒ Non-profit
9. ☐ Entertainment
10. ☐ Manufacturing
11. ☐ Health Care
12. ☐ Other \_\_\_\_\_

\*Any applicant that checks box #1 must also fill out the section below showing their workers' compensation policy information.

\*\*If the corporate officers have exempted themselves, but the corporation has other employees, a workers' compensation policy is required and such an organization should check box #1.

I am an employer that is providing workers' compensation insurance for my employees. Below is the policy information.

Insurance Company Name: Amtrust North America, Inc. (Technology Insurance Co.)

Insurer's Address: P.O. Box 6939

City/State/Zip: Cleveland, OH 44101-1939

Policy # or Self-ins. Lic. # TWC3682618 Expiration Date: 12/31/2018

Attach a copy of the workers' compensation policy declaration page (showing the policy number and expiration date).

Failure to secure coverage as required under Section 25A of MGL c. 152 can lead to the imposition of criminal penalties of a fine up to \$1,500.00 and/or one-year imprisonment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to \$250.00 a day against the violator. Be advised that a copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

I do hereby certify under the pains and penalties of perjury that the information provided above is true and correct.

Signature: Matthew Law Estd Date: August 6, 2018

Phone #: 508 234 8184 x112

Official use only. Do not write in this area, to be completed by city or town official.

City or Town: Northbridge Permit/License # \_\_\_\_\_

Issuing Authority (circle one):

1. Board of Health 2. Building Department 3. City/Town Clerk 4. Licensing Board 5. Selectmen's Office  
6. Other \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone #: 508-234-2095

# USE OF TOWN OF NORTHBRIDGE

## PUBLIC WAYS

EVENT:

### RELEASE OF CLAIMS, INDEMNITY AND HOLD HARMLESS AGREEMENT

\*\*\*Please read this document thoroughly before completing and signing\*\*\*

I, Heather Saw Eto Heather Oyster in consideration of my use of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and for other good and valuable consideration hereby acknowledged, do hereby agree to forever RELEASE the Town of Northbridge, its employees, agents, officers, volunteers, or contractors (the "Town"), from any and all claims, actions, rights of action and causes of action, damages, costs, loss of services, expenses, compensation and attorneys' fees that may have arisen in the past, or may arise in the future, directly or indirectly, from known and unknown personal injuries which I or my guests, employees, agents, successors or assigns may have as the result of my use or the use of my guests, employees or agents of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and all activities related thereto.

I further promise, to INDEMNIFY, REIMBURSE, DEFEND, and HOLD HARMLESS the Town against any and all legal claims and proceedings of any description that may have been asserted in the past, or may be asserted in the future, directly or indirectly, including damages, costs and attorneys' fees, arising from personal injuries to myself or others or property damage resulting from my use, or the use of my guests, employees or agents, of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and all activities related thereto.

I hereby further covenant for myself, my successors and assigns not to sue the said Town on account of any such claim, demand or liability.

I am fully aware that by signing this document I am releasing the Town from liability that may arise as a result of the acts or omissions of the Town. Additionally, it is my intent to release the above mentioned parties from liability and defend and indemnify said parties for liability relating to any accident and resulting injuries and/or death that may occur as a result of my use, or the use of my guests, employees or agents, of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and all activities related thereto.

To the extent I am signing this document on behalf of an organization, corporation, association or similar entity, I represent that I am fully authorized by said entity to execute this document.

Witness my hand and seal this 6<sup>th</sup> day of August.

Name (Printed): Heather Oyster

Heather Saw Eto

Signature

Witness

THIS FORM MAY NOT BE ALTERED



# NTM License Slips

Row 5

**Current Status** On Agenda for August 20, 2018

**Done** ☐

**License ID:** NTM#16059

**License Type:** One-day Wine and Malt One-day Entertainment [Outdoor]

**Description:** Whitin Community Center is seeking a one-day Wine and Malt along with a one-day entertainment license for their Outdoor food Festival in Whitin Park on October 13, 2018 from 11 AM - 3 pm.

**Business:** Whitin Community Center

**Applicant:** Healther Elster

**Address:** 60 Main Street, Whitinsville

**Approval Target** 08/16/18

**Slip Started on:** 08/13/18 11:00 AM

**PLANNING  
Approve:** ☒

**PLANNING  
Comments:** N/A -not applicable

**POLICE  
Approve:** ☒

**POLICE  
Comments:** No issues

**FIRE Approve:** ☐

**FIRE  
Comments:**

**BUILDING  
ZONING  
Approve:** ☒

**BUILDING  
ZONING  
Comments:**

**CONSERVATION  
Approve:** ☒

**CONSERVATION  
Comments:** N/A

**HEALTH**  
**Approve:**



**HEALTH**  
**Comments:**

WCC is all set with the Board of Health.

**ASSESSORS**  
**Approve:**



**ASSESSORS**  
**Comments:**

**TREASURER**  
**COLLECTOR**  
**Approve:**



**TREASURER**  
**COLLECTOR**  
**Comments:**

## 2nd Annual Whitin Park Fall Food Festival

October 13th, 11am - 3pm

Our Whitin Park Fall Food Festival will be held rain or shine on Saturday, October 13, 2018 from 11am-3pm, in our beautiful 7.5 acre Whitin Park. This event will encompass a wide variety of Food Truck Vendors and Event Vendors from all around New England, with Fall Activities, Pumpkin Patch, FREE Bouncy House, Corn Hole, Entertainment & more! The WCC is partnering with Friends of Peace of Bread another local non-profit organization for this event! Come support WCC & Friends of Peace of Bread!

Admission: \$5 donation per person (ages 5 & under are FREE) Interested in becoming a Vendor or Food Vendor for this event? Please contact Sarah at 508.234.8184, [WhitinParkFallFoodFestival@hotmail.com](mailto:WhitinParkFallFoodFestival@hotmail.com) for more information.

Thank you to our Sponsors: TITANIUM - UniBank, Koopman Lumber & Hardware, Osterman Propane.  
PLATINUM - Gaudette Insurance GOLD - Black Brook Realty, Wiersma Insurance

[Check us out on Facebook!](#)



Phone:

508-234-8184

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF NORTHBRIDGE

APPLICATION FOR A ONE-DAY ENTERTAINMENT LICENSE

K2

TO THE LICENSING AUTHORITIES:

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto  
(FULL NAME OF PERSON, FIRM OR CORPORATION MAKING APPLICATION):

The Whitin Community Center

(George Martin Whitin Memorial Community Association)

STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED: ONE-DAY ENTERTAINMENT LICENSE\*

TO: Obtain a one day Entertainment License for: WHITIN PARK Fall Food Festival



INDOOR



OUTDOOR



BOTH

GIVE LOCATION BY STREET AND NUMBER:

AT:

60 Main St.  
Whitinsville, MA  
01588

Whitin Park

in said Town of Northbridge in accordance with the rules and regulations made under authority of said Statutes.

ON: (date and time) October 13, 2018 11am - 3pm

Heather Saw Ceter  
(Signature of Applicant)

DJ, Amplification System  
Live band

Print Name: Heather Ceter

Address: 60 Main St.

City: Whitinsville

State, Zip: MA. 01588

Received:

8/13/18  
(Date)

9:40 AM  
(Time)

Date License Granted

\*The application for such license shall be in writing and shall state the type of concert, dance, exhibition, cabaret or public show sought to be licensed and shall state whether such public show will include: (a) dancing by patrons, (b) dancing by entertainers or performers, (c) recorded or live music, (d) the use of an amplification system, (e) a theatrical exhibition, play, or moving picture show, (f) a floor show of any description, (g) a light show of any description, or (h) any other dynamic audio or visual show, whether live or recorded.

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

Heath Law Office

\*Signature of individual or Corporate Names (Mandatory)

Executive Director

By: Corporate Officer (Mandatory, if applicable)

04-6087769

\*\* Social Security Number or Federal Identification Number

\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**

**Please sign form and return to:**

**Town of Northbridge  
Town Manager's Office  
7 Main Street  
Whitinsville, MA 01588**



The Commonwealth of Massachusetts  
Department of Industrial Accidents  
Office of Investigations  
600 Washington Street  
Boston, MA 02111  
www.mass.gov/dia

FORM MUST BE FILLED  
OUT COMPLETELY

Workers' Compensation Insurance Affidavit: General Businesses

**Applicant Information**

Please Print Legibly

Business/Organization Name: George Martin Whitin Memorial Community Assoc. Inc.  
Address: 600 Main St.  
City/State/Zip: Whitinsville, Ma. 01588 Phone #: 508-234-8184

Are you an employer? Check the appropriate box:

1. ☒ I am a employer with 124 employees (full and/or part-time).\*
2. ☐ I am a sole proprietor or partnership and have no employees working for me in any capacity.  
[No workers' comp. insurance required]
3. ☐ We are a corporation and its officers have exercised their right of exemption per c. 152, §1(4), and we have no employees. [No workers' comp. insurance required]\*\*
4. ☐ We are a non-profit organization, staffed by volunteers, with no employees. [No workers' comp. insurance req.]

Business Type (required):

5. ☐ Retail
6. ☐ Restaurant/Bar/Eating Establishment
7. ☐ Office and/or Sales (incl. real estate, auto, etc.)
8. ☒ Non-profit
9. ☐ Entertainment
10. ☐ Manufacturing
11. ☐ Health Care
12. ☐ Other \_\_\_\_\_

\*Any applicant that checks box #1 must also fill out the section below showing their workers' compensation policy information.

\*\*If the corporate officers have exempted themselves, but the corporation has other employees, a workers' compensation policy is required and such an organization should check box #1.

I am an employer that is providing workers' compensation insurance for my employees. Below is the policy information.

Insurance Company Name: Amtrust North America, Inc. (Technic Insurance Co.)

Insurer's Address: P.O. Box 6939

City/State/Zip: Cleveland, OH 44101-1939

Policy # or Self-ins. Lic. # TWC3682618 Expiration Date: 12/31/2018

Attach a copy of the workers' compensation policy declaration page (showing the policy number and expiration date).

Failure to secure coverage as required under Section 25A of MGL c. 152 can lead to the imposition of criminal penalties of a fine up to \$1,500.00 and/or one-year imprisonment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to \$250.00 a day against the violator. Be advised that a copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

I do hereby certify under the pains and penalties of perjury that the information provided above is true and correct.

Signature: Matthew Law Esq. Date: August 6, 2018

Phone #: 508 234 8184 x112

Official use only. Do not write in this area, to be completed by city or town official.

City or Town: Northbridge Permit/License # \_\_\_\_\_

Issuing Authority (circle one):

1. Board of Health 2. Building Department 3. City/Town Clerk 4. Licensing Board 5. Selectmen's Office  
6. Other \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone #: 508-234-2095

# USE OF TOWN OF NORTHBRIDGE

## PUBLIC WAYS

### EVENT:

#### RELEASE OF CLAIMS, INDEMNITY AND HOLD HARMLESS AGREEMENT

\*\*\*Please read this document thoroughly before completing and signing\*\*\*

I, Heather Saw Esq Heather Oster, in consideration of my use of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and for other good and valuable consideration hereby acknowledged, do hereby agree to forever RELEASE the Town of Northbridge, its employees, agents, officers, volunteers, or contractors (the "Town"), from any and all claims, actions, rights of action and causes of action, damages, costs, loss of services, expenses, compensation and attorneys' fees that may have arisen in the past, or may arise in the future, directly or indirectly, from known and unknown personal injuries which I or my guests, employees, agents, successors or assigns may have as the result of my use or the use of my guests, employees or agents of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and all activities related thereto.

I further promise, to INDEMNIFY, REIMBURSE, DEFEND, and HOLD HARMLESS the Town against any and all legal claims and proceedings of any description that may have been asserted in the past, or may be asserted in the future, directly or indirectly, including damages, costs and attorneys' fees, arising from personal injuries to myself or others or property damage resulting from my use, or the use of my guests, employees or agents, of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and all activities related thereto.

I hereby further covenant for myself, my successors and assigns not to sue the said Town on account of any such claim, demand or liability.

I am fully aware that by signing this document I am releasing the Town from liability that may arise as a result of the acts or omissions of the Town. Additionally, it is my intent to release the above mentioned parties from liability and defend and indemnify said parties for liability relating to any accident and resulting injuries and/or death that may occur as a result of my use, or the use of my guests, employees or agents, of the Town of Northbridge's Public Ways for a non-town sponsored event on October 13, 2018, and all activities related thereto.

To the extent I am signing this document on behalf of an organization, corporation, association or similar entity, I represent that I am fully authorized by said entity to execute this document.

Witness my hand and seal this 6<sup>th</sup> day of August.

Name (Printed): Heather Oster

Signature Heather Saw Esq

Witness Mark [Signature]

THIS FORM MAY NOT BE ALTERED



# NTM License Slips

Row 5

**Current Status** On Agenda for August 20, 2018

**Done** ☐

**License ID:** NTM#16059

**License Type:** One-day Wine and Malt One-day Entertainment [Outdoor]

**Description:** Whitin Community Center is seeking a one-day Wine and Malt along with a one-day entertainment license for their Outdoor food Festival in Whitin Park on October 13, 2018 from 11 AM - 3 pm.

**Business:** Whitin Community Center

**Applicant:** Healther Elster

**Address:** 60 Main Street, Whitinsville

**Approval Target** 08/16/18

**Slip Started on:** 08/13/18 11:00 AM

**PLANNING Approve:** ☒

**PLANNING Comments:** N/A -not applicable

**POLICE Approve:** ☒

**POLICE Comments:** No issues

**FIRE Appove:** ☐

**FIRE Comments:**

**BUILDING ZONING Approve:** ☒

**BUILDING ZONING Comments:**

**CONSERVATION Approve:** ☒

**CONSERVATION Comments:** N/A

**HEALTH**  
**Approve:**



**HEALTH**  
**Comments:**

WCC is all set with the Board of Health.

**ASSESSORS**  
**Approve:**



**ASSESSORS**  
**Comments:**

**TREASURER**  
**COLLECTOR**  
**Approve:**



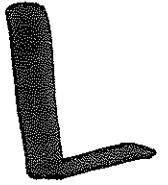
**TREASURER**  
**COLLECTOR**  
**Comments:**

Phone: 7131/18

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF NORTHBRIDGE

APPLICATION FOR COMMON VICTUALLER LICENSE



TO THE LICENSING AUTHORITIES:

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto  
(FULL NAME OF PERSON, FIRM OR CORPORATION MAKING APPLICATION):

Thomas Denesowicz - Barbara Denesowicz - James Girard  
Fresh Brewed Inc. dba Dunkin Donut

STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED: [Common Victualler]

TO: operate a coffee & donut shop with drive thru at  
4 N Main St.

GIVE LOCATION BY STREET AND NUMBER:

AT: 4 North Main St  
Whitinsville Ma 01588

in said Town of Northbridge in accordance with the rules and regulations made under authority of said Statutes.

LIST THE DAYS AND HOURS OF PROPOSED OPERATION:

DURING: Sun thru Sat 5 AM to 12 mid.

Thomas Denesowicz  
Barbara Denesowicz  
(Signature of Applicant)

Mailing Address:

Print Name: Fresh Brewed Inc

Address: 4 N Main St

City: Whitinsville Ma

State, Zip: Ma 01588

Received: 8/1/18 11AM  
(Date) (Time)

*This license will expire on December 31 of the current year and must be renewed annually prior to January 1.*

Official Use only

Date License Granted:



**The Commonwealth of Massachusetts**  
**William Francis Galvin**

Minimum Fee: \$250.00

Secretary of the Commonwealth, Corporations Division  
One Ashburton Place, 17th floor  
Boston, MA 02108-1512  
Telephone: (617) 727-9640

**Articles of Organization**

(General Laws, Chapter 156D, Section 2.02-850, CMR 113.10)

Identification Number: 001287486

**ARTICLE I**

The exact name of the corporation is:

FRESH BREWED, INC.

**ARTICLE II**

Unless the articles of organization otherwise provide, all corporations formed pursuant to G.L. C156D have the purpose of engaging in any lawful business. Please specify if you want a more limited purpose:

TO CARRY ON THE BUSINESS OF DEVELOPING, MANAGING, OWNING, LEASING OR OPERATING RESTAURANTS, COFFEE SHOPS AND BAKERIES OF EVERY TYPE AND DESCRIPTION, AND TO ACQUIRE, LEASE OR PURCHASE THE NECESSARY REAL ESTATE, BUILDINGS, BUSINESSES, FRANCHISES, DEVELOPMENT AND OTHER RIGHTS FOR THE CONDUCT OF SUCH BUSINESS; AND, TO ENGAGE IN ANY OTHER LAWFUL BUSINESS.

**ARTICLE III**

State the total number of shares and par value, if any, of each class of stock that the corporation is authorized to issue. All corporations must authorize stock. If only one class or series is authorized, it is not necessary to specify any particular designation.

Class of Stock	Par Value Per Share Enter 0 if no Par	Total Authorized by Articles of Organization or Amendments		Total Issued and Outstanding Num of Shares
		Num of Shares	Total Par Value	
CNP	\$0.000000	200	\$0.00	200

G.L. C156D eliminates the concept of par value, however a corporation may specify par value in Article III. See G.L. C156D-Section 6.21 and the comments thereto:

**ARTICLE IV**

If more than one class of stock is authorized, state a distinguishing designation for each class. Prior to the issuance of any shares of a class, if shares of another class are outstanding, the Business Entity must provide a description of the preferences, voting powers, qualifications, and special or relative rights or privileges of that class and of each other class of which shares are outstanding and of each series then established within any class.

ONLY ONE CLASS OF STOCK IS AUTHORIZED

**ARTICLE V**

The restrictions, if any, imposed by the Articles of Organization upon the transfer of shares of stock of any class are:

ANY STOCKHOLDER, INCLUDING THE HEIRS, ASSIGNS, PERSONAL REPRESENTATIVES OF A DECEASED STOCKHOLDER, DESIRING TO SELL OR TRANSFER SUCH STOCK OWNED BY HIM OR THEM, SHALL FIRST OFFER IT TO THE CORPORATION THROUGH THE BOARD OF DIRECTORS, IN THE FOLLOWING MANNER: HE SHALL NOTIFY THE DIRECTORS OF HIS DESIRE TO SELL OR TRANSFER BY NOTICE IN WRITING, WHICH NOTICE SHALL CONTAIN THE PRICE AT WHICH HE IS WILLING TO SELL OR TRANSFER AND THE NAME OF THE ARBITRATOR. THE DIRECTORS SHALL WITHIN THIRTY DAYS THEREAFTER EITHER ACCEPT THE OFFER, OR BY NOTICE TO HIM IN WRITING NAME A SECOND ARBITRATOR, AND THESE TWO SHALL NAME THE THIRD. IT SHALL THEN BE THE DUTY OF THE ARBITRATORS TO ASCERTAIN THE VALUE OF THE STOCK, AND, IF ANY ARBITRATOR SHALL NEGLECT OR REFUSE TO APPEAR AT ANY MEETING APPOINTED BY THE ARBITRATORS, A MAJORITY MAY ACT IN THE ABSENCE OF SUCH ARBITRATOR. AFTER THE ACCEPTANCE OF THE OFFER, OR THE REPORT OF THE ARBITRATORS AS TO THE VALUE OF THE STOCK, THE DIRECTORS SHALL HAVE THIRTY DAYS WITHIN WHICH TO PURCHASE THE SAME AT SUCH VALUATION; BUT, IF AT THE EXPIRATION OF THE THIRTY DAYS THE CORPORATION SHALL NOT HAVE EXERCISED THE RIGHT SO TO PURCHASE, THE OWNER OF THE STOCK SHALL BE AT LIBERTY TO DISPOSE OF THE SAME IN ANY MANNER HE MAY SEE FIT. NO SHARES OF STOCK SHALL BE SOLD OR TRANSFERRED ON THE BOOKS OF THE CORPORATION UNTIL THESE PROVISIONS HAVE BEEN COMPLIED WITH, BUT THE BOARD OF DIRECTORS MAY IN ANY PARTICULAR INSTANCE WAIVE THESE REQUIREMENTS.

#### ARTICLE VI

Other lawful provisions, and if there are no provisions, this article may be left blank.

Note: The preceding six (6) articles are considered to be permanent and may be changed only by filing appropriate articles of amendment.

#### ARTICLE VII

The effective date of organization and time the articles were received for filing if the articles are not rejected within the time prescribed by law. If a later effective date is desired, specify such date, which may not be later than the 90th day after the articles are received for filing.

Later Effective Date: Time:

#### ARTICLE VIII

The information contained in Article VIII is not a permanent part of the Articles of Organization.

a.b. The street address of the initial registered office of the corporation in the commonwealth and the name of the initial registered agent at the registered office:

Name: THOMAS E. DENESOWICZ  
No. and Street: 10 SUSAN DRIVE  
City or Town: DUDLEY State: MA Zip: 01571 Country: USA

c. The names and street addresses of the individuals who will serve as the initial directors, president, treasurer and secretary of the corporation (an address need not be specified if the business address of the officer or director is the same as the principal office location):

Individual Name

Address (no PO Box)

	First, Middle, Last, Suffix	Address, City or Town, State, Zip Code
PRESIDENT	THOMAS E. DENESOWICZ	10 SUSAN DRIVE DUDLEY, MA 01571 USA
TREASURER	BARBARA L. DENESOWICZ	10 SUSAN DRIVE DUDLEY, MA 01571 USA
SECRETARY	JAMES F. GINGRAS	31 HILLTOP DRIVE DOUGLAS, MA 01516 USA
DIRECTOR	JAMES F. GINGRAS	31 HILLTOP DRIVE DOUGLAS, MA 01516 USA
DIRECTOR	BARBARA L. DENESOWICZ	10 SUSAN DRIVE DUDLEY, MA 01571 USA
DIRECTOR	THOMAS E. DENESOWICZ	10 SUSAN DRIVE DUDLEY, MA 01571 USA

d. The fiscal year end (i.e., tax year) of the corporation:  
January

e. A brief description of the type of business in which the corporation intends to engage:

FOOD SERVICE

f. The street address (post office boxes are not acceptable) of the principal office of the corporation:

No. and Street: 10 SUSAN DRIVE  
City or Town: DUDLEY State: MA Zip: 01571 Country: USA

g. Street address where the records of the corporation required to be kept in the Commonwealth are located (post office boxes are not acceptable):

No. and Street: 10 SUSAN DRIVE  
City or Town: DUDLEY State: MA Zip: 01571 Country: USA

which is

☒ its principal office

☐ an office of its secretary/assistant secretary

☐ an office of its transfer agent

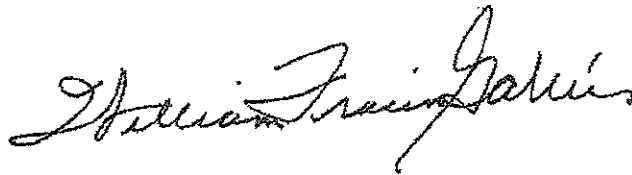
☐ its registered office

Signed this 21 Day of August, 2017 at 3:48:32 PM by the incorporator(s). (If an existing corporation is acting as incorporator, type in the exact name of the business entity, the state or other jurisdiction where it was incorporated, the name of the person signing on behalf of said business entity and the title he/she holds or other authority by which such action is taken.)  
THOMAS E. DENESOWICZ

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles; and the filing fee having been paid, said articles are deemed to have been filed with me on:

August 21, 2017 03:46 PM

A handwritten signature in cursive script, reading "William Francis Galvin".

WILLIAM FRANCIS GALVIN

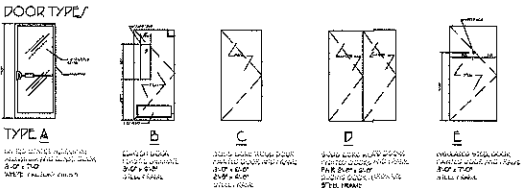
*Secretary of the Commonwealth*



Room Finish Schedule					
ROOM	FLOOR	WALLS	CEILING	ROOFING	NOTES
101 - VESTIBULE	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
102 - SALES AREA	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
103 - SERVICE AREA	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
104 - JANITOR CLOSET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
105 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
106 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
107 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
108 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
109 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
110 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	
111 - TOILET	CONCRETE	CONCRETE	CONCRETE	CONCRETE	

Material Schedule					
ITEM	DESCRIPTION	QUANTITY	UNIT	PRICE	TOTAL
101	CONCRETE	100	SQ. YD.	1.00	100.00
102	CONCRETE	100	SQ. YD.	1.00	100.00
103	CONCRETE	100	SQ. YD.	1.00	100.00
104	CONCRETE	100	SQ. YD.	1.00	100.00
105	CONCRETE	100	SQ. YD.	1.00	100.00
106	CONCRETE	100	SQ. YD.	1.00	100.00
107	CONCRETE	100	SQ. YD.	1.00	100.00
108	CONCRETE	100	SQ. YD.	1.00	100.00
109	CONCRETE	100	SQ. YD.	1.00	100.00
110	CONCRETE	100	SQ. YD.	1.00	100.00
111	CONCRETE	100	SQ. YD.	1.00	100.00

Door Schedule					
DOOR	TYPE	SIZE	FRAME	THRESHOLD	NOTES
DOOR #1	TYPE A	3'-0" x 7'-0"	ALUM. & GLASS	ALUM.	TYPE A - BY OWNER
DOOR #2	TYPE B	3'-0" x 6'-0" x 1'-3/4"	S.C. WOOD	STEEL	TYPE B - DELETED
DOOR #3	TYPE C	3'-0" x 6'-0" x 1'-3/4"	S.C. WOOD	STEEL	TYPE C - DELETED
DOOR #4	TYPE D	3'-0" x 6'-0" x 1'-3/4"	PLASTIC LAM	STEEL	TYPE D - DELETED
DOOR #5	TYPE E	3'-0" x 7'-0" x 1'-3/4"	INSUL. STEEL	STEEL	TYPE E - DELETED



TOILET ROOMS:  
NEW HC SINKS AND VANES  
TOILET ROOMS FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

REF. TOILET ROOMS:  
NEW HC SINKS AND VANES  
TOILET ROOMS FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

JANITOR CLOSET:  
NEW MOP SINK AND VANES  
JANITOR CLOSET FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

PREP AREA:  
NEW MOP SINK AND VANES  
PREP AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

PREP AREA, STOCK ROOMS:  
NEW MOP SINK AND VANES  
PREP AREA, STOCK ROOMS FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

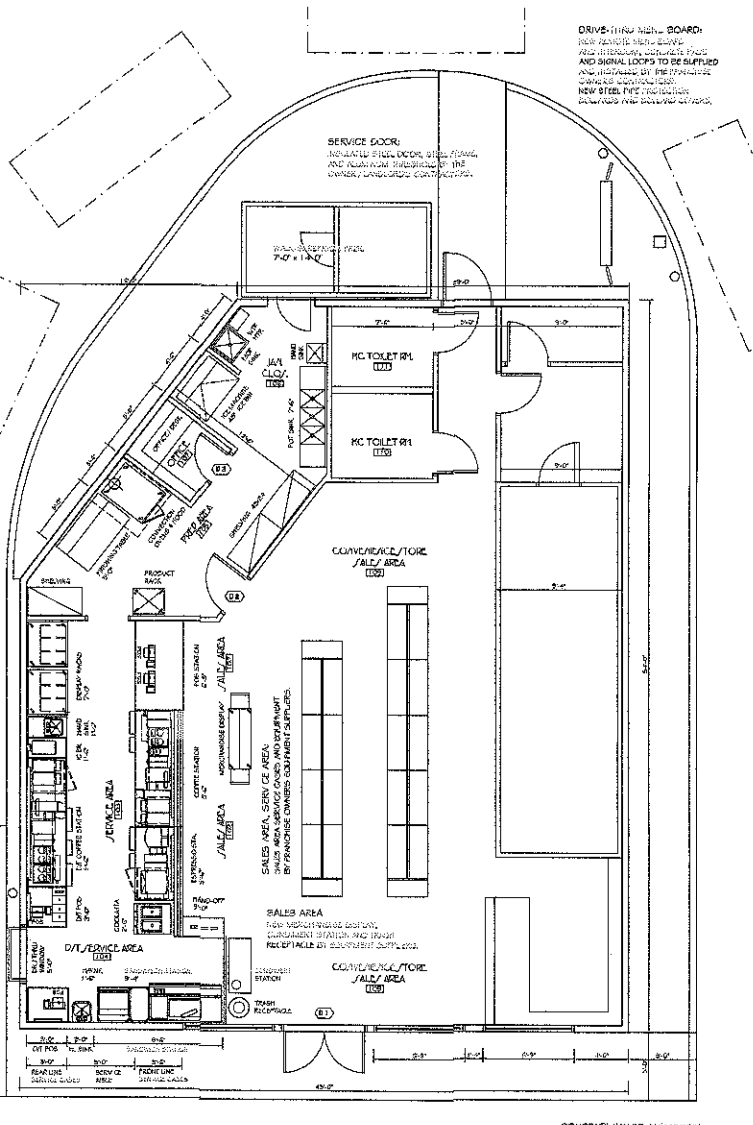
SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED

SALES AREA, SERVICE AREA:  
NEW MOP SINK AND VANES  
SALES AREA, SERVICE AREA FINISHES AND FURNISHES  
BY THE OWNER, UNLESS OTHERWISE NOTED  
REFER TO OWNER, UNLESS OTHERWISE NOTED



BUILDING FLOOR PLAN / LEASE AREA PLAN  
DUNKIN' DONUTS LEASE AREA PLAN C 5

FLOOR PLAN / EQUIPMENT PLAN  
SCALE: 1/4" = 1'-0"

PROJECT: DUNKIN' DONUTS / PC 352 708  
ARCHITECT: TAYLOR MOYNIHAN  
DRAWING: A-1  
FLOOR PLAN / EQUIPMENT PLAN  
INTERIOR FINISH SCHEDULE

DATE: 5/3/2018  
JOB NO: 1317  
SCALE: 1/4" = 1'-0"

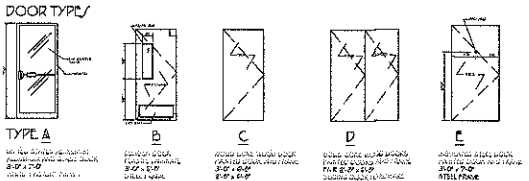
REVISIONS:  
1. 5/3/2018  
2. 5/3/2018  
3. 5/3/2018  
4. 5/3/2018

CONCRETE WALKS AND CURBS:  
NEW CONCRETE WALKS AND CURBS AND  
NORMAL FLOOR FINISHES AND CURBS  
BY THE OWNER, UNLESS OTHERWISE NOTED

Room Finish Schedule					
FLOOR GROUP	FLOOR	BASE & TRIM	WALLS	CEILING	ROOFING
1.01 - VESTIBULE	1.01 - VESTIBULE	1.01 - VESTIBULE	1.01 - VESTIBULE	1.01 - VESTIBULE	1.01 - VESTIBULE
1.02 - SALES AREA	1.02 - SALES AREA	1.02 - SALES AREA	1.02 - SALES AREA	1.02 - SALES AREA	1.02 - SALES AREA
1.03 - SERVICE AREA	1.03 - SERVICE AREA	1.03 - SERVICE AREA	1.03 - SERVICE AREA	1.03 - SERVICE AREA	1.03 - SERVICE AREA
1.04 - OFFICE	1.04 - OFFICE	1.04 - OFFICE	1.04 - OFFICE	1.04 - OFFICE	1.04 - OFFICE
1.05 - JAN. CLOSET	1.05 - JAN. CLOSET	1.05 - JAN. CLOSET	1.05 - JAN. CLOSET	1.05 - JAN. CLOSET	1.05 - JAN. CLOSET
1.06 - OFFICE	1.06 - OFFICE	1.06 - OFFICE	1.06 - OFFICE	1.06 - OFFICE	1.06 - OFFICE
1.07 - SALES AREA	1.07 - SALES AREA	1.07 - SALES AREA	1.07 - SALES AREA	1.07 - SALES AREA	1.07 - SALES AREA
1.08 - OFFICE	1.08 - OFFICE	1.08 - OFFICE	1.08 - OFFICE	1.08 - OFFICE	1.08 - OFFICE
1.09 - OFFICE	1.09 - OFFICE	1.09 - OFFICE	1.09 - OFFICE	1.09 - OFFICE	1.09 - OFFICE
1.10 - OFFICE	1.10 - OFFICE	1.10 - OFFICE	1.10 - OFFICE	1.10 - OFFICE	1.10 - OFFICE
1.11 - OFFICE	1.11 - OFFICE	1.11 - OFFICE	1.11 - OFFICE	1.11 - OFFICE	1.11 - OFFICE

MATERIAL SCHEDULE					
NAME	DESCRIPTION	QUANTITY	UNIT	PRICE	TOTAL
1.01	1.01 - VESTIBULE	1.01	1.01	1.01	1.01
1.02	1.02 - SALES AREA	1.02	1.02	1.02	1.02
1.03	1.03 - SERVICE AREA	1.03	1.03	1.03	1.03
1.04	1.04 - OFFICE	1.04	1.04	1.04	1.04
1.05	1.05 - JAN. CLOSET	1.05	1.05	1.05	1.05
1.06	1.06 - OFFICE	1.06	1.06	1.06	1.06
1.07	1.07 - SALES AREA	1.07	1.07	1.07	1.07
1.08	1.08 - OFFICE	1.08	1.08	1.08	1.08
1.09	1.09 - OFFICE	1.09	1.09	1.09	1.09
1.10	1.10 - OFFICE	1.10	1.10	1.10	1.10
1.11	1.11 - OFFICE	1.11	1.11	1.11	1.11

DOOR SCHEDULE					
DOOR	DESCRIPTION	FRAME	THRESHOLD	NOTES	
DOOR #1	DOOR #1	DOOR #1	DOOR #1	DOOR #1	DOOR #1
DOOR #2	DOOR #2	DOOR #2	DOOR #2	DOOR #2	DOOR #2
DOOR #3	DOOR #3	DOOR #3	DOOR #3	DOOR #3	DOOR #3
DOOR #4	DOOR #4	DOOR #4	DOOR #4	DOOR #4	DOOR #4
DOOR #5	DOOR #5	DOOR #5	DOOR #5	DOOR #5	DOOR #5



TOILET ROOMS:  
NEW TOILET ROOMS, 7' x 5'0" AND 7' x 5'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

REPAIRS TO EXISTING:  
NEW LEASE AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

JANITORY CLOSET:  
NEW JANITORY CLOSET, 5' x 5'0" AND 5' x 5'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

PREP AREA:  
NEW PREP AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

PREP AREA, STOCK ROOM, AND  
NEW PREP AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

SALES AREA, SERVICE AREA:  
NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

SALES AREA, SERVICE AREA:  
NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

SALES AREA, SERVICE AREA:  
NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
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NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

SALES AREA, SERVICE AREA:  
NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

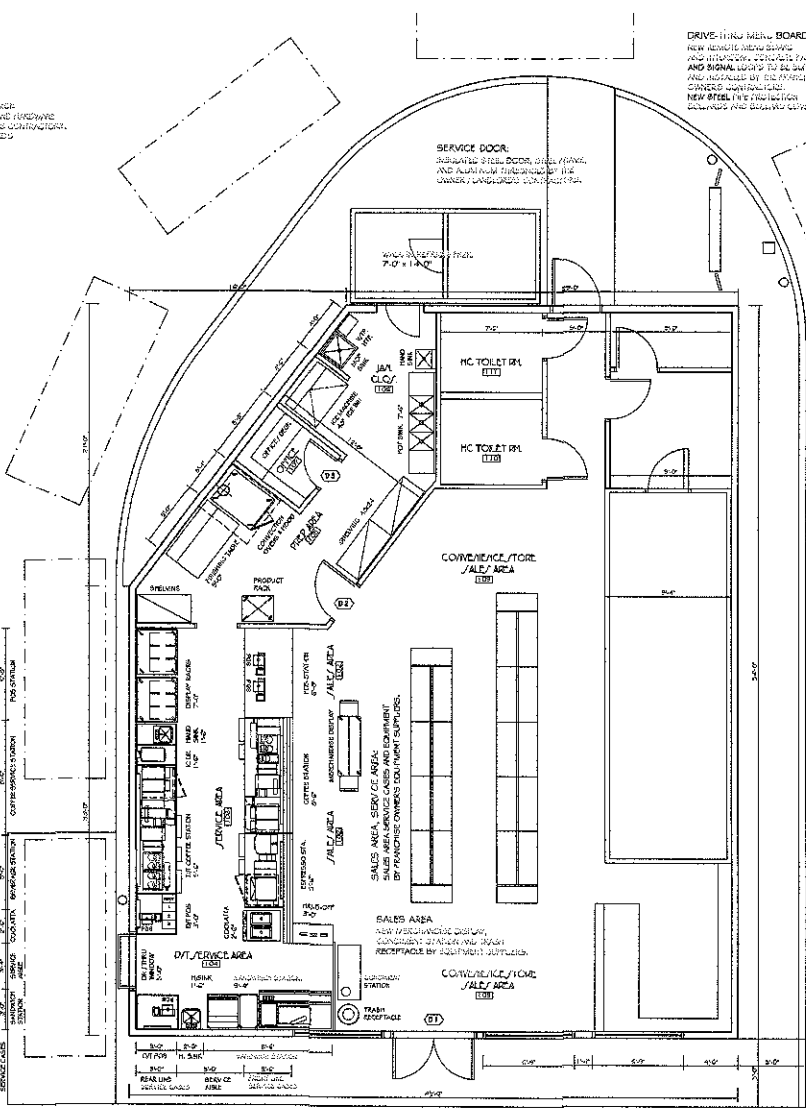
SALES AREA, SERVICE AREA:  
NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
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BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

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BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

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BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

SALES AREA, SERVICE AREA:  
NEW SALES AREA, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.



BUILDING FLOOR PLAN / LEASE AREA PLAN  
DUNKIN' DONUTS LEASE AREA PLAN C 5

CONCRETE WALKS AND CURBS:  
NEW CONCRETE WALKS AND CURBS, 10' x 10'0" AND 10' x 10'0"  
BY THE OWNER. UNLESS OTHERWISE NOTED,  
REFER TO CONTRACT DOCUMENTS FOR  
CONSTRUCTION DETAILS.

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

Fresh Brewed Inc dba Dunkin Donut

\*Signature of individual or Corporate Names (Mandatory)

Thomas Denease

By: Corporate Officer (Mandatory, if applicable)

Fid 82-254 7140

\*\* Social Security Number or Federal Identification Number

\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**

**Please sign form and return to:**

**Town of Northbridge  
Town Manager's Office  
7 Main Street  
Whitinsville, MA 01588**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/26/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> E.J. Stochaj Insurance Agency, Inc. 93 West Main Street Dudley, MA 01571	<b>CONTACT NAME:</b> Jim Stochaj	<b>PHONE (A/C, No, Ext):</b> (508)943-4124	<b>FAX (A/C, No):</b> (508)943-3936
	<b>E-MAIL ADDRESS:</b> Jstochaj@stochajins.com		
<b>INSURED</b>  Fresh Brewed Inc., DBA: Dunkin Donuts 4 North Main Street Whitinsville, MA 01588	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
	INSURER A : Travelers Prop. Casualty Group		TPC001
	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		
INSURER F :			

**COVERAGES****CERTIFICATE NUMBER:** 2018-2019**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

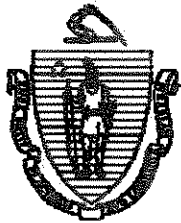
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			680000L299170	06/12/2018	06/12/2019	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
	<input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			CUP000L312160	06/12/2018	06/12/2019	EACH OCCURRENCE \$ 9,000,000 AGGREGATE \$ 9,000,000
	<input type="checkbox"/> <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input checked="" type="checkbox"/> N	N / A	UB000L312368	06/12/2018	06/12/2019	PER STATUTE <input checked="" type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	<b>BUSINESS PERSONAL PROPERTY</b> Replacement Cost Coverage			680000L299170	06/12/2018	06/12/2019	Deductible: \$1,000 \$450,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

Town of Northbridge 7 Main Street  Whitinsville MA 01588	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  James J Stochaj

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The Commonwealth of Massachusetts  
Department of Industrial Accidents  
Office of Investigations  
600 Washington Street  
Boston, MA 02111  
www.mass.gov/dia

FORM MUST BE FILLED  
OUT COMPLETELY

Workers' Compensation Insurance Affidavit: General Businesses

**Applicant Information**

Please Print Legibly

Business/Organization Name: Fresh Brewed Inc dba Dunkin Donut

Address: 4 N Main St

City/State/Zip: Whitinsville Ma 01558 Phone #: 1-508-393-2019

Are you an employer? Check the appropriate box:

1. ☒ I am a employer with 20 employees (full and/or part-time).\*
2. ☐ I am a sole proprietor or partnership and have no employees working for me in any capacity.  
[No workers' comp. insurance required]
3. ☐ We are a corporation and its officers have exercised their right of exemption per c. 152, §1(4), and we have no employees. [No workers' comp. insurance required]\*\*
4. ☐ We are a non-profit organization, staffed by volunteers, with no employees. [No workers' comp. insurance req.]

Business Type (required):

5. ☒ Retail
6. ☒ Restaurant/Bar/Eating Establishment
7. ☐ Office and/or Sales (incl. real estate, auto, etc.)
8. ☐ Non-profit
9. ☐ Entertainment
10. ☐ Manufacturing
11. ☐ Health Care
12. ☐ Other \_\_\_\_\_

\*Any applicant that checks box #1 must also fill out the section below showing their workers' compensation policy information.

\*\*If the corporate officers have exempted themselves, but the corporation has other employees, a workers' compensation policy is required and such an organization should check box #1.

I am an employer that is providing workers' compensation insurance for my employees. Below is the policy information.

Insurance Company Name: Travelers Prop. Casualty Group

Insurer's Address: Stockport Ins - 93 West Main St

City/State/Zip: Dorchester Ma 01911

Policy # or Self-ins. Lic. # UB000L312368 Expiration Date: 6/12/19

Attach a copy of the workers' compensation policy declaration page (showing the policy number and expiration date).

Failure to secure coverage as required under Section 25A of MGL c. 152 can lead to the imposition of criminal penalties of a fine up to \$1,500.00 and/or one-year imprisonment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to \$250.00 a day against the violator. Be advised that a copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

I do hereby certify, under the pains and penalties of perjury that the information provided above is true and correct.

Signature: Barbara Deneroff

Date: 7/31/18

Phone #: 508 954 8687

Official use only. Do not write in this area, to be completed by city or town official.

City or Town: Northbridge

Permit/License # \_\_\_\_\_

Issuing Authority (circle one):

1. Board of Health 2. Building Department 3. City/Town Clerk 4. Licensing Board 5. Selectmen's Office  
6. Other \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone #: 508-234-2095

## EMERGENCY CONTACTS

James Gingras-franchisee, cell 1-508-277-7966

Barbara Denesowicz franchisee cell 1-508-954-8687

Thomas Denesowicz franchisee cell 1-508-954-8692

Hours of Operation 5am to 12 midnight

Premises to be alarmed by Gas Station Owner

## Costs of equipment

DGP- coffee & donut equipment , espresso , Colatta, Ht & Iced coffee

Donut cases , sandwitch station \$117780.00

Walk in box \$16,350.00

Digital menu Board \$10,250.00

NCR Radiant register system \$ 21,850.00

Baxter Oven \$10,644.00

Total \$157,209.00



# NTM License Slips

Row 6

<b>Current Status</b>	Looking to schedule for the August 20th BOS agenda
<b>Done</b>	<input type="checkbox"/>
<b>License ID:</b>	NTM#16056
<b>License Type:</b>	Common Victualler's License
<b>Description:</b>	New Common Vic. License to operate a coffee donut shop with drive thru at 4 North Main Street. Hours of Operation to be Sunday thru Sat 5 AM - 12 midnight. Please see attached application.
<b>Business:</b>	Fresh Brewed Inc. dba Dunkin Donut
<b>Applicant:</b>	Thomas Denesowicz, Barbara Denesowicz, and James Gigras
<b>Address:</b>	4 North Main Street, Whitinsville
<b>Approval Target</b>	08/15/18
<b>Slip Started on:</b>	08/03/18 10:31 AM
<b>PLANNING Approve:</b>	<input checked="" type="checkbox"/>
<b>PLANNING Comments:</b>	Planning Board reviewed/approved site development -see Certificate of Approval dated August 22, 2017
<b>POLICE Approve:</b>	<input checked="" type="checkbox"/>
<b>POLICE Comments:</b>	All issues and concerns were discussed at a Safety Committee meeting
<b>FIRE Approve:</b>	<input type="checkbox"/>
<b>FIRE Comments:</b>	Needs to install non-combustible wall between dumpsters and storage shed, needs to have extinguishing system inspected and final fire inspection. Also needs to locate concrete pad for propane storage as well as obtain a permit to store LP.
<b>BUILDING ZONING Approve:</b>	<input checked="" type="checkbox"/>
<b>BUILDING ZONING Comments:</b>	Subject to certificate of occupancy.
<b>CONSERVATION Approve:</b>	<input checked="" type="checkbox"/>
<b>CONSERVATION</b>	NCC issued Orders of Conditions in 2014 (DEP #248-610).

**Comments:** Extended until 02/26/2019.

---

**HEALTH  
Approve:** ☒

---

**HEALTH  
Comments:** Subject to final health inspection and issuance of food permit

---

**ASSESSORS  
Approve:** ☒

---

**ASSESSORS  
Comments:**

---

**TREASURER  
COLLECTOR  
Approve:** ☒

---

**TREASURER  
COLLECTOR  
Comments:**

---

Phone: 508-868 3020

THE COMMONWEALTH OF MASSACHUSETTS

TOWN OF NORTHBRIDGE

APPLICATION FOR COMMON VICTUALLER LICENSE

M

TO THE LICENSING AUTHORITIES:

The undersigned hereby applies for a License in accordance with the provisions of the Statutes relating thereto  
(FULL NAME OF PERSON, FIRM OR CORPORATION MAKING APPLICATION):

Whitinsville Gas & Market LLC

STATE CLEARLY PURPOSE FOR WHICH LICENSE IS REQUESTED: [Common Victualler]

TO: Sell Gasoline and Retail Convenience Store

GIVE LOCATION BY STREET AND NUMBER:

AT: 4 North Main Street

in said Town of Northbridge in accordance with the rules and regulations made under authority of said Statutes.

LIST THE DAYS AND HOURS OF PROPOSED OPERATION:

DURING: Monday - Friday 4:30am - 12am Saturday - Sunday 5am - 11pm

(Signature of Applicant)

Mailing Address:

Print Name: TAREK YATIM

Address: 4 North Main Street

City: Whitinsville, MA

State, Zip: MA 01588

Received:

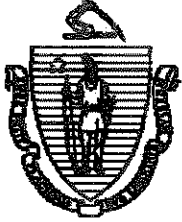
8/10/18  
(Date)

12:15  
(Time)

*This license will expire on December 31 of the current year and must be renewed annually prior to January 1.*

Official Use only

Date License Granted:



The Commonwealth of Massachusetts  
Department of Industrial Accidents  
Office of Investigations  
600 Washington Street  
Boston, MA 02111  
www.mass.gov/dia

FORM MUST BE FILLED  
OUT COMPLETELY

Workers' Compensation Insurance Affidavit: General Businesses

**Applicant Information**

Please Print Legibly

Business/Organization Name: Whitinsville Gas & Market LLC  
Address: 4 North Main Street  
City/State/Zip: Whitinsville, MA 01588 Phone #: 508 868 3620

Are you an employer? Check the appropriate box:

1. ☒ I am a employer with 6 employees (full and/or part-time).\*
2. ☐ I am a sole proprietor or partnership and have no employees working for me in any capacity. [No workers' comp. insurance required]
3. ☐ We are a corporation and its officers have exercised their right of exemption per c. 152, §1(4), and we have no employees. [No workers' comp. insurance required]\*\*
4. ☐ We are a non-profit organization, staffed by volunteers, with no employees. [No workers' comp. insurance req.]

Business Type (required):

5. ☒ Retail
6. ☐ Restaurant/Bar/Eating Establishment
7. ☐ Office and/or Sales (incl. real estate, auto, etc.)
8. ☐ Non-profit
9. ☐ Entertainment
10. ☐ Manufacturing
11. ☐ Health Care
12. ☐ Other \_\_\_\_\_

\*Any applicant that checks box #1 must also fill out the section below showing their workers' compensation policy information.

\*\*If the corporate officers have exempted themselves, but the corporation has other employees, a workers' compensation policy is required and such an organization should check box #1.

I am an employer that is providing workers' compensation insurance for my employees. Below is the policy information.

Insurance Company Name: Employers Preferred Insurance Co  
Insurer's Address: 500 North Brand boulevard suite 700  
City/State/Zip: Gondale, CA 91203-3916  
Policy # or Self-ins. Lic. # EIG 266594700 Expiration Date: 07/16/2019

Attach a copy of the workers' compensation policy declaration page (showing the policy number and expiration date).

Failure to secure coverage as required under Section 25A of MGL c. 152 can lead to the imposition of criminal penalties of a fine up to \$1,500.00 and/or one-year imprisonment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to \$250.00 a day against the violator. Be advised that a copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

I do hereby certify, under the pains and penalties of perjury that the information provided above is true and correct.

Signature: [Signature] Date: 8/9/18  
Phone #: 508 868 3620

Official use only. Do not write in this area, to be completed by city or town official.

City or Town: Northbridge Permit/License # \_\_\_\_\_

Issuing Authority (circle one):

1. Board of Health 2. Building Department 3. City/Town Clerk 4. Licensing Board 5. Selectmen's Office  
6. Other \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone #: 508-234-2095

**MASSACHUSETTS DEPARTMENT OF REVENUE  
REVENUE ENFORCEMENT AND PROTECTION (REAP) ATTESTATION**

I hereby declare under the penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

  
\_\_\_\_\_  
\*Signature of individual or Corporate Names (Mandatory)

By: Corporate Officer (Mandatory, if applicable)

FID # 82 394 2860  
\_\_\_\_\_  
\*\* Social Security Number or Federal Identification Number

\* This license will not be issued unless this certification clause is signed by the applicant.

\*\*Your Social Security Number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Licensees who fail to correct their non-filing or delinquency will be subject to license suspension or revocation.

**This request is made under the authority of M.G.L. Chapter 62C, Section 49A.**

**Please sign form and return to:**

**Town of Northbridge  
Town Manager's Office  
7 Main Street  
Whitinsville, MA 01588**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
08/10/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Integrated Insurance Solutions, LLC 1881 Worcester Road Suite 101 Framingham MA 01701		<b>CONTACT NAME:</b> Michelle Crocker <b>PHONE (A/C, No, Ext):</b> (508) 370-0002 <b>FAX (A/C, No):</b> (508) 370-0758 <b>E-MAIL ADDRESS:</b> mcrocker@iisagency.com	
<b>INSURED</b> Whitinsville Gas & Market LLC HTK7 Whitinsville LLC 44 Bearfoot Rd, Ste 175 Northborough MA 01532		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Travelers Insurance Companies INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

**COVERAGES** **CERTIFICATE NUMBER:** CL187236752 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			680-001L197095	06/29/2018	06/29/2019	EACH OCCURRENCE \$ 1,000,000
			DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000				
			MED EXP (Any one person) \$ 5,000				
			PERSONAL & ADV INJURY \$ 1,000,000				
						GENERAL AGGREGATE \$ 2,000,000	
						PRODUCTS - COMP/OP AGG \$ 2,000,000	
							\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
							\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>
							E.L. EACH ACCIDENT \$
							E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$
A	Property Replacement Cost; Special Form			680-001L197095	06/29/2018	06/29/2019	Building \$835,000 Business Personal Prop \$300,000 Deductible \$1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Proof of Insurance for : Town of Whitinsville MA

## CERTIFICATE HOLDER

## CANCELLATION

Proof of Insurance	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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**D**

**The Commonwealth of Massachusetts**

**William Francis Galvin**

Secretary of the Commonwealth

One Ashburton Place, Room 1717, Boston, Massachusetts 02108-1512

**Limited Liability Company  
Certificate of Organization**  
(General Laws Chapter 156C, Section 12)

Federal Identification No.: \_\_\_\_\_

- (1) The exact name of the limited liability company:

HTK7 Whitinsville, LLC

- (2) The street address of the office in the commonwealth at which its records will be maintained:

44 Bearfoot Road, Suite 175, Northborough, MA 01532

- (3) The general character of the business:

The business of the Company shall be to own and manage real estate, the management of motor fuel service stations and convenience retail stores and any business related thereto or useful in connection therewith; and any other lawful business or activity permitted under the Act.

- (4) Latest date of dissolution, if specified: \_\_\_\_\_

- (5) The name and street address, of the resident agent in the commonwealth:

NAME

ADDRESS

Tarek Yatim

44 Bearfoot Road, Suite 175  
Northborough, MA 01532

- (6) The name and business address, if different from office location, of each manager, if any:

NAME

ADDRESS

Tarek Yatim

44 Bearfoot Road, Suite 175  
Northborough, MA 01532

Hassan Yatim

44 Bearfoot Road, Suite 175  
Northborough, MA 01532

- (7) The name and business address, if different from office location, of each person in addition to manager(s) authorized to execute documents filed with the Corporations Division, and at least one person shall be named if there are no managers:

NAME

ADDRESS

- (8) The name and business address, if different from office location, of each person authorized to execute, acknowledge, deliver and record any recordable instrument purporting to affect an interest in real property recorded with a registry of deeds or district office of the land court:

NAME

ADDRESS

Tarek Yatim

44 Bearfoot Road, Suite 175  
Northborough, MA 01532

Hassan Yatim

44 Bearfoot Road, Suite 175  
Northborough, MA 01532

- (9) Additional matters:

Signed by (by at least one authorized signatory):

Consent of resident agent:

I Tarek Yatim

resident agent of the above limited liability company, consent to my appointment as resident agent pursuant to G.L. c 156C § 12\*

\*or attach resident agent's consent hereto.



# NTM License Slips

Row 2

<b>Current Status</b>	On agenda for 8.20.18
<b>Done</b>	<input type="checkbox"/>
<b>License ID:</b>	NTM#16062
<b>License Type:</b>	Common Victualler License
<b>Description:</b>	Whitinsville Gas & Market, LLC is requesting a Common Victualler License at 4 North Main St. Whitinsville. Hours: Monday - Friday 4:30 AM to 12 AM and Saturday - Sunday 5 AM to 11 PM
<b>Business:</b>	Whitinsville Gas & Market, LLC
<b>Applicant:</b>	Tarek Yatim
<b>Address:</b>	4 North Main St.
<b>Approval Target</b>	08/16/18
<b>Slip Started on:</b>	08/14/18 2:48 PM
<b>PLANNING Approve:</b>	<input checked="" type="checkbox"/>
<b>PLANNING Comments:</b>	-See Planning Board Certificate of Approval dated August 22, 2017
<b>POLICE Approve:</b>	<input checked="" type="checkbox"/>
<b>POLICE Comments:</b>	No issues
<b>FIRE Approve:</b>	<input type="checkbox"/>
<b>FIRE Comments:</b>	Needs to complete fire safety inspection as well as final inspection on outstanding permits
<b>BUILDING ZONING Approve:</b>	<input checked="" type="checkbox"/>
<b>BUILDING ZONING Comments:</b>	Subject to certificate of occupancy.
<b>CONSERVATION Approve:</b>	<input checked="" type="checkbox"/>
<b>CONSERVATION Comments:</b>	dep#248-610. See open Order of Conditions dated 02/26/14 and extended until 02/26/2019.

**HEALTH**  
**Approve:**



**HEALTH**  
**Comments:**

Approval is subject to final Board of Health inspection and issuance of Retail Food Permit.

**ASSESSORS**  
**Approve:**



**ASSESSORS**  
**Comments:**

**TREASURER**  
**COLLECTOR**  
**Approve:**



**TREASURER**  
**COLLECTOR**  
**Comments:**

*Know all Men by These Presents,*

NI

That the Town of Northbridge, in the County of Worcester and Commonwealth of Massachusetts, in consideration of Eight Hundred Dollars, paid by **Leonard and Kathy Bangma, of 480 West Hartford Avenue, Uxbridge, MA**, the receipt of which is hereby acknowledged, does sell and convey to said Leonard and Kathy Bangma, that certain cemetery lot **number 4**, two graves, situated on the way called **Maple Ave. North** in the **Riverdale Cemetery**, and the sole and exclusive right of burial of the dead therein, subject to the following rules and restrictions for the regulation and government of said Cemetery; viz:

1<sup>st</sup>. That the said Lot shall not be used for any other purpose than as a place of burial for the dead, and proper Cemetery uses, such as the Town may approve; and no trees within the Lot or the Cemetery shall be cut down or destroyed without consent of the Town.

2<sup>nd</sup>. That if any trees or shrubs in said Lot shall become in any way detrimental to the adjacent lots or avenues, or dangerous or inconvenient, the Town shall have the right to enter into said Lot and remove said trees or shrubs, or such parts thereof as are dangerous, detrimental or inconvenient.

3<sup>rd</sup>. That if any monument or other structure whatever, or any inscription, be placed in the said Lot which shall be determined by the Town to be offensive, the Town shall have the right to enter upon said Lot and remove said offensive or improper object or objects.

4<sup>th</sup>. If a fence shall at any time be erected or placed in or around said Lot, the materials or design of which shall not be approved by the Town, it must be forthwith removed upon direction of the Town, and if not so removed the Town shall have the right to enter upon said Lot and remove said fence.

5<sup>th</sup>. The said lot shall be holden subject to all by-laws, rules and regulations made and to be made by the Town.

IN WITNESS WHEREOF, the said Town of Northbridge has caused these presents to be signed and sealed by its Board of Selectmen, this 20th day of August in the year of our Lord Two Thousand Eighteen.

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*Know all Men by These Presents,*

**N2**

That the Town of Northbridge, in the County of Worcester and Commonwealth of Massachusetts, in consideration of Four Hundred Dollars, paid by **Michael and April Jacobs, of 1827 Providence Road, Northbridge, MA**, the receipt of which is hereby acknowledged, does sell and convey to said Michael and April Jacobs, that certain cemetery lot **Number 11**, single grave, situated on the way called **Maple Ave. North** in the **Riverdale Cemetery**, and the sole and exclusive right of burial of the dead therein, subject to the following rules and restrictions for the regulation and government of said Cemetery; viz:

1<sup>st</sup>. That the said Lot shall not be used for any other purpose than as a place of burial for the dead, and proper Cemetery uses, such as the Town may approve; and no trees within the Lot or the Cemetery shall be cut down or destroyed without consent of the Town.

2<sup>nd</sup>. That if any trees or shrubs in said Lot shall become in any way detrimental to the adjacent lots or avenues, or dangerous or inconvenient, the Town shall have the right to enter into said Lot and remove said trees or shrubs, or such parts thereof as are dangerous, detrimental or inconvenient.

3<sup>rd</sup>. That if any monument or other structure whatever, or any inscription, be placed in the said Lot which shall be determined by the Town to be offensive, the Town shall have the right to enter upon said Lot and remove said offensive or improper object or objects.

4<sup>th</sup>. If a fence shall at any time be erected or placed in or around said Lot, the materials or design of which shall not be approved by the Town, it must be forthwith removed upon direction of the Town, and if not so removed the Town shall have the right to enter upon said Lot and remove said fence.

5<sup>th</sup>. The said lot shall be holden subject to all by-laws, rules and regulations made and to be made by the Town.

IN WITNESS WHEREOF, the said Town of Northbridge has caused these presents to be signed and sealed by its Board of Selectmen, this 20th day of August in the year of our Lord Two Thousand Eighteen.

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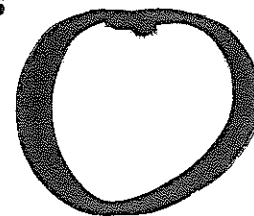
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COMMONWEALTH OF MASSACHUSETTS

WILLIAM FRANCIS GALVIN  
SECRETARY OF THE COMMONWEALTH

WARRANT FOR THE STATE PRIMARY  
TUESDAY, SEPTEMBER 4, 2018



WORCESTER, SS.  
To the Constables of the **TOWN OF NORTHBRIDGE**

**GREETING:**

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of the Town of Northbridge who are qualified to vote in Primaries to vote at:

**Precincts 1, 2, 3, and 4**  
**Northbridge High School, 427 Linwood Avenue**

on **TUESDAY, THE FOURTH DAY OF SEPTEMBER, 2018**, from 7:00 A.M. to 8:00 P.M. for the following purpose:

*To cast their votes in the State Primaries for the candidates of political parties for the following offices:*

SENATOR IN CONGRESS.....	FOR THIS COMMONWEALTH
GOVERNOR.....	FOR THIS COMMONWEALTH
LIEUTENANT GOVERNOR.....	FOR THIS COMMONWEALTH
ATTORNEY GENERAL.....	FOR THIS COMMONWEALTH
SECRETARY OF STATE.....	FOR THIS COMMONWEALTH
TREASURER AND RECEIVER GENERAL.....	FOR THIS COMMONWEALTH
AUDITOR.....	FOR THIS COMMONWEALTH
REPRESENTATIVE IN CONGRESS.....	SECOND DISTRICT
COUNCILLOR.....	SEVENTH DISTRICT
SENATOR IN GENERAL COURT (Precincts 1 & 3).....	WORCESTER & NORFOLK DISTRICT
SENATOR IN GENERAL COURT (Precincts 2 & 4).....	SECOND WORCESTER DISTRICT
REPRESENTATIVE IN GENERAL COURT.....	NINTH WORCESTER DISTRICT
DISTRICT ATTORNEY.....	MIDDLE DISTRICT
CLERK OF COURTS.....	WORCESTER COUNTY
REGISTER OF DEEDS.....	WORCESTER DISTRICT

And you are directed to serve this warrant by posting attested copies thereof at the Whitinsville Post office and Salvation Army, both in Precinct 1; Gary's Variety and the Northbridge Post Office, both in Precinct 2; Town Clerk's Office and 1Quickstop, both in Precinct 3; and the Whitinsville Social Library and Town Hall Annex, both in Precinct 4; seven (7) days at least before the time and place of election aforesaid.

HEREOF FAIL NOT, and make return of this warrant with your doings thereon, to the Town Clerk, at the time and place of said voting.

GIVEN under our hands this 20<sup>TH</sup> DAY OF AUGUST, 2018.

**SELECTMEN OF NORTHBRIDGE**

\_\_\_\_\_  
Thomas J. Melia, Chairman

\_\_\_\_\_  
Charles Ampagoomian, Jr.

\_\_\_\_\_  
Alicia M. Cannon

\_\_\_\_\_  
James J. Athanas

\_\_\_\_\_  
Daniel J. Nolan

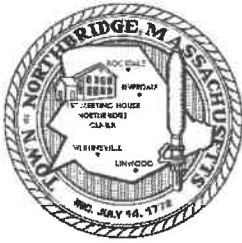
WORCESTER, SS  
Northbridge

By virtue of this warrant, I have this day notified the inhabitants of the Town of Northbridge qualified to vote in Town elections and Town affairs to vote at the time and place and for the purpose stated in warrant by posting attested copies thereof as within directed.

\_\_\_\_\_  
Constable, Town of Northbridge

\_\_\_\_\_  
Date

Warrant must be posted by **August 28, 2018**, (at least seven days prior to the **September 4, 2018** State Primary).



# Town of Northbridge

## Department of Public Works

11 Fletcher Street, P.O. Box 88

Whitinsville, Massachusetts 01588-0088

Tel. No. (508) 234-3581 – Fax. No. (508) 234-0807

*James Shuris, P.E., MBA*

*Director of Public Works & Town Engineer*

# P.

### MEMORANDUM

Date: 07 August 2018

To: Adam Gaudette, Town Manager  
From: James Shuris, P.E., MBA  
Director of Public Works & Town Engineer

**RE: Whitinsville Water Company “Water Rate Increase”  
Effective 01 June 2018**

Dear Adam:

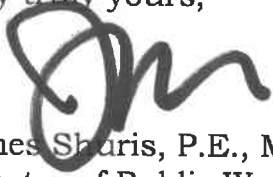
In advance of the next scheduled 20 August 2018 Board of Selectmen Meeting which will include a discussion on the setting of new water rates I am pleased to provide this MEMORANDUM which highlights key elements of the proposed Whitinsville Water Company “Water Rate Increase” that was approved by the Department of Public Utilities (DPU) as follows:

- Change from quarterly to monthly billing period.
- The transition from quarterly to a monthly billing process will be phased in during the calendar year 2018 during which time there will be a mix of quarterly and monthly billing.
- After calendar year 2018 all billing will be on a monthly basis.
- Approximate 9.5% overall increase in water rates.
- The volume charge rate will increase by approximately 14% from \$4.24 per 100 cubic feet to \$4.83 per 100 cubic feet.
- The new rates on a “typical” residential user with a 5/8-inch water meter using 800 cubic feet of water per month is increased approximately 4% above the current equivalent monthly payment from \$54.56 to \$56.69.
- The increase for higher volume water users will be more due to a greater water usage.

Also attached please find a copy of the proposed SCHEDULE OF RATES FOR WATER SERVICES (Effective Date: 01 June 2018) – (6-pages).

Please let me know if you should have any questions in advance of the next scheduled Board of Selectmen Meeting.

Very truly yours,

A handwritten signature in dark ink, appearing to be 'J. Shuris', written over the typed name.

James Shuris, P.E., MBA  
Director of Public Works & Town Engineer

During Business Hours	\$70.00
During Non-Business Hours	\$100.00



“Quarterly” charges for water sold will be the sum of the “quarterly” charge by meter size PLUS a volumetric charge as follows:

For all water used	\$ 4.83
--------------------	---------

Size of Meter (Inches)	Effective 01 June 2018 Service Charge per **Quarter**
5/8	\$ 54.12
3/4	78.48
1	114.57
1-1/2	221.64
2	361.44
3	965.73
4	1,784.94
6	2,943.84
8	4,112.76
10	5,128.41

**\*The “Quarterly” Meter Rates will expire after 31 December 2018. Starting 01 January 2019 all customers subject to the above rates will be billed based on the “monthly” rates.**

All bills for service shall be payable upon receipt. However, no residential bill shall be considered “due” under applicable law or the Whitinsville Water Company Rules & Regulations in less than forty-five (45) days from receipt.

**TOWN OF NORTHBRIDGE**  
**WATER SYSTEM**

**SCHEDULE OF RATES FOR WATER SERVICES**

**RATES FOR PRIVATE FIRE SERVICES**

**AVAILABILITY**

These rates are available to customers of the Northbridge Water System for Private Fire Service. The total cost of installing fire service connections shall be borne by the customer. For purposes of this rate, the term fire protection valve shall mean and include either: a) any gate valve attached to any pipe that has the purpose of delivering water to one or more sprinkler heads; and/or b) any post indicator valve.

**RATES**

**Effective June 1, 2018**  
**Per "Month"**

For each 1" or smaller fire protection valve	\$ 1.02
For each 1.25" fire protection valve	\$ 1.84
For each 1.5" fire protection valve	\$ 2.97
For each 2" fire protection valve	\$ 6.32
For each 3" fire protection valve	\$ 18.37
For each 4" fire protection valve	\$ 39.15
For each 6" fire protection valve	\$ 113.73
For each 8" fire protection valve	\$ 242.37
For each 10" fire protection valve	\$ 435.86
For each private hydrant	\$ 113.73

**Effective June 1, 2018**  
**Per "Quarter"**

For each 1" or smaller fire protection valve	\$ 3.06
For each 1.25" fire protection valve	\$ 5.52
For each 1.5" fire protection valve	\$ 8.91
For each 2" fire protection valve	\$ 18.96
For each 3" fire protection valve	\$ 55.11
For each 4" fire protection valve	\$ 117.45
For each 6" fire protection valve	\$ 341.19
For each 8" fire protection valve	\$ 727.11
For each 10" fire protection valve	\$1,307.58
For each private hydrant	\$ 341.19

**\*The "Quarterly" Meter Rates will expire after December 31, 2018. Starting January 1, 2019 all customers subject to the above rates will be billed based on the monthly rates.**

### **CONNECTION (SYSTEM DEVELOPMENT) FEES FOR NEW SERVICES**

A connection fee for a new service connection to Residential, Commercial or Industrial premises will be charged by the Northbridge Water System at the time application is made for service, as follows:

<b><u>*Meter Size</u></b>	<b><u>Ratio to 5/8"</u></b>	<b><u>Fee</u></b>
5/8" (20 gallons per minute)	1.00	\$ 1,800.00
3/4" (30 gallons per minute)	1.50	2,700.00
1" (50 gallons per minute)	2.50	4,500.00
1-1/2" (100 gallons per minute)	5.00	9,000.00
2" (160 gallons per minute)	8.00	14,400.00
3" (320 gallons per minute)	16.00	28,800.00

\*For meters sized greater than 3 Inches (or 320 gallons per minute) the service connection fee shall be negotiated.

The connection fee for a new service connection for an existing residential premise occupied prior to July 1, 1997 is \$150.00.

## **RATES FOR PRIVATE FIRE SERVICE**

### **AVAILABILITY**

These rates are available to customers located on the mains of the Company for Private Fire Service subject to the RULES AND REGULATIONS of the WHITINSVILLE WATER COMPANY. The total cost of installing fire service connections shall be borne by the customer.

For purposes of this tariff, the term fire protection valve shall mean and include either: a) any gate valve attached to any pipe that has the purpose of delivering water to one or more sprinkler heads; and/or b) any post indicator valve. For the purpose of this tariff, the Company does not include within the definition of fire protection valves the two main trunk valves located at the junction of Company mains and mains of The Shop at Whitinsville on Water Street and Douglas Road, respectively.

### **RATES**

#### **Effective June 1, 2018** **Per Month**

For each 1" or smaller fire protection valve	\$ 1.02
For each 1.25" fire protection valve	\$ 1.84
For each 1.5" fire protection valve	\$ 2.97
For each 2" fire protection valve	\$ 6.32
For each 3" fire protection valve	\$ 18.37
For each 4" fire protection valve	\$ 39.15
For each 6" fire protection valve	\$ 113.73
For each 8" fire protection valve	\$ 242.37
For each 10" fire protection valve	\$ 435.86
For each private hydrant	\$ 113.73

#### **Effective June 1, 2018** **Per \*\*Quarter**

For each 1" or smaller fire protection valve	\$ 3.06
For each 1.25" fire protection valve	\$ 5.52
For each 1.5" fire protection valve	\$ 8.91
For each 2" fire protection valve	\$ 18.96
For each 3" fire protection valve	\$ 55.11
For each 4" fire protection valve	\$ 117.45
For each 6" fire protection valve	\$ 341.19
For each 8" fire protection valve	\$ 727.11
For each 10" fire protection valve	\$1,307.58
For each private hydrant	\$ 341.19

**The "Quarterly" Meter Rates will expire after December 31, 2018. Starting January 1, 2019 all customers subject to the above rates will be billed based on the monthly rates.**

### **TERMS OF PAYMENT**

All bills for service shall be payable upon receipt. However, no residential bill shall be considered "due" under applicable law or the Whitinsville Water Company Rules & Regulations in less than forty-five (45) days from receipt.

### **SPECIAL PROVISIONS**

- (a) All water shall be used for fire protection purposes only.
- (b) The Company reserves the right, if water is used in violation of (a) above, to install a meter on the connection at any time which will meet the requirements of the fire insurance companies. In the event a meter is installed, the established meter rates, including both water and minimum charges, will apply in addition to the above rates for Private Fire Protection.
- (c) A charge of \$250.00 will be made for each unauthorized use of private fire facilities for each event.
- (d) A charge of \$100.00 will be made for each unauthorized use of a public fire hydrant.

**Adopted on XXXXXXXXX by vote of the Town of Northbridge Board of Selectmen. These rates shall remain in effect until revoked or amended by vote of the Board of Selectmen.**

**COMMONWEALTH OF MASSACHUSETTS  
WARRANT FOR FALL ANNUAL TOWN MEETING  
TOWN OF NORTHBRIDGE  
TRANSACTION OF TOWN BUSINESS  
TUESDAY, OCTOBER 23, 2018 - 7:00 P.M.**

**Q.**

**DRAFT #5 8.16.18**

**WORCESTER, ss:**

To any Constable of the Town of Northbridge in said County,  
GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the Inhabitants of the Town of Northbridge, qualified to vote in Town elections and Town affairs, to meet in the Northbridge Middle School Auditorium on Linwood Avenue, in Whitinsville, in said Northbridge, Massachusetts, on Tuesday, October 23, 2018 at 7:00 o'clock P.M., then and there to act on the following articles:

**ARTICLE 1: (Board of Selectmen)**

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the unexpended appropriated funds of one or more of the departments of the Town various sums of money and authorize the **payment of prior year bills**; or take any other action relative thereto.

**ARTICLE 2: (Board of Selectmen)**

To see if the Town will vote to amend the votes taken under Article 3 of the 2018 Spring Session of the Annual Town Meeting (May 1, 2018), appropriations and transfers under the Omnibus Budget Article, to raise and appropriate, and/or to transfer from available funds in the Treasury and/or the Health Insurance Stabilization Fund to **supplement appropriations under the Omnibus Budget Article**; or take any other action relative thereto.

**Board of Health Additional Expenses (\$50,000)**

**Disability Commission (\$3,000)**

**Additional Chapter 70 for NPS (\$22,580)**

**ARTICLE 3: (Board of Selectmen)**

To see if the Town will vote to amend the votes taken under Article 4 of the 2018 Spring Session of the Annual Town Meeting (May 1, 2018), appropriations and transfers under the Sewer Enterprise Budget Article, to raise and appropriate, and/or to transfer from available funds in the Treasury to **supplement appropriations under the Sewer Enterprise Budget Article**; or take any other action relative thereto.

**ARTICLE 4: (Board of Selectmen)**

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the unexpended appropriated funds of one or more of the departments of the Town, a sum of money to the **Stabilization Fund**; or take any other action relative thereto.

**ARTICLE 5: (Board of Selectmen)**

To see if the Town will vote to adjust the exemption of taxes due under Clause 41C Section 5, of Chapter 59 of the Massachusetts General Laws, providing tax exemptions in the amount of \$500 to persons 65 years of age or older occupying property as their domicile, by **increasing the exemption** amount to \$1,000; or take any other action relative thereto.

**ARTICLE 6: (School Building Committee)**

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the Northbridge School Building Committee for the **new W. Edward Balmer Elementary School**, serving grades PreK-5 and located at 21 Crescent Street, Whitinsville, MA, which school facility shall have an anticipated useful life as an educational facility for the instruction of school children of at least 50 years, and for which the Town may be eligible for a school construction

grant from the Massachusetts School Building Authority ("MSBA"). The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town. Any grant that the Town may receive from the MSBA for the Project shall not exceed the lesser of (1) sixty three point seventy-eight percent (63.78%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; or take any other action relative thereto.

#### **ARTICLE 7: (Board of Selectmen)**

To see if the Town will vote to amend its general by-laws by establishing a new section, §4-322 **Community Preservation Committee**, and inserting the following language establishing said committee;

#### **COMMUNITY PRESERVATION COMMITTEE BYLAW PURSUANT TO MGL 44b**

##### **Chapter 1: Establishment**

There is hereby established a Community Preservation Committee, consisting of nine (9) voting members pursuant to MGL Chapter 44B. The composition of the committee, the appointment authority and the term of office for the committee members shall be as follows:

- a. One member of the Planning Board (created by Section 81a of Chapter 41) as designated by the Board for a term of (insert number of years)
- b. One member of the Conservation Commission (created by Section 8C of Chapter 40) as designated by the Commission for a term of (insert number of years)
- c. One member of the Historical Commission (created by Section 8D of Chapter 40) as designated by the Commission for a term of (insert number of years)
- d. One member of the Park Commissioners (created by Section 2 of Chapter 45) as designated by the Board for a term of (insert number of years)
- e. One member of the Housing Authority Board (created by Section 3 of Chapter 121B) as designated by its Board of Directors for a term of (insert number of years)
- f. (Insert up to four at-large member appointments here)

Any vacancy on the Community Preservation Committee shall be filled by the commission, authority or board that designated the member who creates the vacancy by designating another member in accordance with the above for the unexpired term.

Should any of the Commissions, Boards, Councils or Committees who have appointment authority under this Chapter be no longer in existence for whatever reason, the appointment authority for that Commission, Board, Council, or Committee shall become the responsibility of the Board of Selectmen.

##### **Chapter 2: Duties**

1. The community preservation committee shall study the needs, possibilities and resources of the town regarding community preservation. The committee shall consult with existing municipal boards, including the Board of Selectmen, the conservation commission, the historical commission, the planning board, the parks commissioners and the housing authority, or persons acting in those capacities or performing like duties, in conducting such studies. As part of its study, the committee shall hold one or more public informational hearings on the needs, possibilities and resources of the town regarding community preservation possibilities and resources, notice of which shall be posted publicly and published for each of two weeks preceding a hearing in a newspaper of general circulation in the town. The committee may, after proper appropriation, incur expenses as permitted by state law using funds from the community preservation fund to pay such expenses.
2. The community preservation committee shall make recommendations to Town Meeting for the acquisition, creation and preservation of open space; for the acquisition, preservation, rehabilitation and restoration of historic resources; for the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use; for the acquisition, creation, preservation and support of community housing; and for the rehabilitation or restoration of open space and community housing that is acquired or created with Community Preservation Funds. With respect to community housing,

the community preservation committee shall recommend, wherever possible, the reuse of existing buildings or construction of new buildings on previously developed sites.

3. The community preservation committee may include in its recommendation to the Town Meeting a recommendation to set aside for later spending funds for specific purposes that are consistent with community preservation but for which sufficient revenues are not then available in the Community Preservation Fund to accomplish that specific purpose or recommended action to set aside for later spending funds for general purposes that are consistent with community preservation.

### **Chapter 3: Requirement for a quorum and cost estimates**

The community preservation committee shall not meet or conduct business without the presence of a quorum and shall keep a written record of its proceedings. A majority of the members of the community preservation committee shall constitute a quorum. The community preservation committee shall approve its actions by majority vote of the quorum. Recommendations to the Town Meeting shall include their anticipated costs.

### **Chapter 4: Amendments**

The Community Preservation Committee shall, from time to time, review the administration of this By-law, making recommendations, as needed, for changes in the By-law and in administrative practice to improve the operations of the Community Preservation Committee. This Bylaw may be amended from time to time by a majority vote of the Town Meeting, provided that the amendments would not be in conflict with Chapter 44B of the Massachusetts General Laws.

### **Chapter 5: Severability**

In case any section, paragraph or part of this chapter be for any reason declared invalid or unconstitutional by any court of last resort, every other section, paragraph or part shall continue in full force and effect.

### **Chapter 6: Effective Date**

Following Town Meeting approval of this bylaw, this Chapter shall take effect immediately upon approval by the Attorney General of the Commonwealth. Each appointing authority shall have thirty days after approval by the Attorney General to make their initial appointments.

or take any other action relative thereto.

### **ARTICLE 8: (Board of Selectmen)**

To see if the Town will vote to accept MGL c. 64N, Section 3 and impose a **local sales tax upon the sale of recreational marijuana** originating within the Town by a vendor rate of 3% of the gross receipts of the vendor from the sale of recreational marijuana, marijuana products, and marijuana edibles, said excise to take effect on the first day of the calendar quarter commencing at least 30 days after such vote of Town Meeting; or take any other action relative thereto.

### **ARTICLE 9: (Planning Board)**

To see if the Town will vote to...

### **Recreational Marijuana Zoning**

; or take any other action relative thereto:

### **ARTICLE 10: (Petition)**

To see if the Town will vote to..

### **Rezoning Knott Gravel Pit?**

; or take any other action relative thereto:



#### **ARTICLE 11: (Petition)**

To see if the Town will vote to..

#### **Rezoning property off Church Street?**

; or take any other action relative thereto:

#### **ARTICLE 12: (Petition)**

#### **Solar PILOT for Nexamp**

To see if the Town will vote in accordance with G. L. c. 59, § 38H to authorize the Board of Selectmen to enter into a Real and Personal Property Tax Agreement with \_\_\_\_\_ or its affiliated entity, with its business address at \_\_\_\_\_, for a period of up to twenty-five (25) years, and to approve said agreement under which \_\_\_\_\_ or its affiliated entity, will pay the Town a sum of money per year relative to a \_\_\_\_\_ acre +/- parcel of land located at \_\_\_\_\_, Northbridge, MA related to the proposed construction and operation of a Large-Scale Ground Mounted Solar Photovoltaic Installation with an expected nameplate capacity of approximately \_\_\_\_ megawatts (MW) AC, and further to allow the Board of Selectmen to negotiate any amendments necessary to said Tax Agreement; or take any other action relative thereto.

#### **ARTICLE 13: (Petition)**

#### **Special Tax Assessment (STA) – Paw Steps**

To see if the Town will vote to authorize the Board of Selectmen (a) to offer Crootof & Sawyer Ventures, LLC a Special Tax Assessment and to enter into a Special Tax Assessment Agreement (“STA Agreement”) with Crootof & Sawyer Ventures, LLC for the property located at 18 and 28 Granite Street, Northbridge, MA consistent with the STA Agreement on file in the Office of the Board of Selectmen, (b) to execute the STA Agreement and any amendments and documents relating thereto on terms and conditions determined by the Board of Selectmen to be in the best interest of the Town, and (c) to undertake any actions deemed by the Board of Selectmen to be necessary to effectuate the STA Agreement, including but not limited to submitting to Massachusetts’ Economic Assistance Coordinating Council (EACC), the STA Agreement and all such documents and information necessary to have the EACC approve the STA Agreement and certify a project consistent with the STA Agreement; to determine that the project authorized by the STA Agreement is consistent with the Town’s economic development objectives and is likely to increase or retain employment opportunities for Town residents; or to take any other action related thereto.

And you are directed to serve this warrant by posting attested copies thereof at the Whitinsville Post Office and the Salvation Army, in Whitinsville, all in Precinct 1; Gary's Variety and the Northbridge Post Office in Northbridge, all in Precinct 2; Town Clerk's Office and 1Quickstop in Whitinsville, all in Precinct 3; and the Whitinsville Social Library and Town Hall Annex in Whitinsville, all in Precinct 4; twenty-eight (28) days at least before the time and place of meeting aforesaid.

WHEREOF FAIL NOT, and make due return of the warrant, with your doings thereon, to the Town Clerk at the time and place of said meeting. GIVEN under our hand this 10<sup>th</sup> or 24<sup>th</sup> day of September in the year Two Thousand Eighteen.

**SELECTMEN OF NORTHBRIDGE**

\_\_\_\_\_  
Thomas J. Melia, Chairman

\_\_\_\_\_  
James J. Athanas

\_\_\_\_\_  
Alicia M. Cannon

\_\_\_\_\_  
Charles Ampagoomian, Jr.

\_\_\_\_\_  
Daniel J. Nolan

WORCESTER, SS Northbridge

Date:

By virtue of this warrant I have this day notified the inhabitants of the Town of Northbridge qualified to vote in town elections and town affairs to meet at the time and place and for the purpose stated in said warrant by posting attested copies thereof as within directed.

\_\_\_\_\_  
Constable, Town of Northbridge



TOWN OF NORTHBRIDGE, MASSACHUSETTS  
**COMMUNITY PLANNING & DEVELOPMENT**

R. Gary Bechtholdt II, Town Planner  
7 Main Street Whitinsville, MA 01588  
Phone: (508) 234.2447 Fax: (508) 234.0821  
[gbechtholdt@northbridgemass.org](mailto:gbechtholdt@northbridgemass.org)

## MEMORANDUM

Date: July 20, 2018

To: Thomas J. Melia, Chair  
NORTHBRIDGE BOARD OF SELECTMEN

From: R. Gary Bechtholdt II, Town Planner  
COMMUNITY PLANNING & DEVELOPMENT

RE: **(CPA) COMMUNITY PRESERVATION ACT**  
Establishment of Community Preservation Committee Bylaw -Vote to Sponsor Article

With the passage of the Community Preservation Act (CPA) at the 2017 Spring Annual Town Meeting (Art. 28) and the May 15, 2018 (Ballot Question), Northbridge shall establish a Community Preservation Committee (CPC) to administer the program in accordance with the requirements found in (MGL CH 4B) Sections 5(a) through 5(c) of the CPA statute.

The Community Preservation Committee (bylaw) shall be approved by Town Meeting vote. The bylaw spells out the Committee's composition, length of member terms, and whether the optional "at large" positions are appointed or elected, as well as outlining the responsibilities of the new Committee.

As you know, with the adoption of the CPA, Northbridge creates a local Community Preservation Fund for open space protection, historic preservation, affordable housing and outdoor recreation. Community Preservation monies are raised locally through the imposition of a surcharge of not more than 3-percent (1% -Northbridge) of the tax levy against real property. The CPA statute also established a statewide Community Preservation Trust Fund, administered by the Department of Revenue (DOR), which distributes matching-funds each year to communities that have adopted the CPA.

Each CPA community creates a local Community Preservation Committee upon adoption of the Act. This 5 to 9-member Committee shall make recommendations on the utilization of CPA funds at future Town Meetings.

Since local adoption of the CPA the Community Planning & Development Office has been in contact with the Community Preservation Coalition, a not-for-profit organization that plays a leading role in working with the state and municipalities to help understand and implement the CPA.

The Community Preservation Coalition's webpage (<http://www.communitypreservation.org/>) includes guidance, technical assistance and numerous examples of success stories throughout the state.

Attached for your consideration (sponsorship) is a DRAFT Community Preservation Committee Bylaw to be voted at the 2018 Fall Annual Town Meeting.

Cc: Town Manager  
Conservation Commission  
Playground & Recreation

Town Accountant  
Planning Board  
/File

Town Clerk  
Historic Commission

Treasurer Collector  
Housing Authority

<DRAFT>

**TOWN OF NORTHBRIDGE  
COMMUNITY PRESERVATION COMMITTEE BYLAW  
PURSUANT TO MGL 44B**

**Chapter 1: Establishment**

There is hereby established a Community Preservation Committee, **consisting of nine (9) voting members** pursuant to MGL Chapter 44B. The composition of the committee, the appointment authority and the term of office for the committee members shall be as follows:

- a. One member of the Planning Board (created by Section 81a of Chapter 41) as designated by the Board for a term of **(insert number of years)**
- b. One member of the Conservation Commission (created by Section 8C of Chapter 40) as designated by the Commission for a term of **(insert number of years)**
- c. One member of the Historical Commission (created by Section 8D of Chapter 40) as designated by the Commission for a term of **(insert number of years)**
- d. One member of the Park Commissioners **[Northbridge Playground & Recreation Committee]** (created by Section 2 of Chapter 45) as designated by the Board for a term of **(insert number of years)**
- e. One member of the Housing Authority Board (created by Section 3 of Chapter 121B) as designated by its Board of Directors for a term of **(insert number of years)**
- f. **(Insert up to four at-large member appointments here)**

Any vacancy on the Community Preservation Committee shall be filled by the commission, authority or board that designated the member who creates the vacancy by designating another member in accordance with the above for the unexpired term.

Should any of the Commissions, Boards, Councils or Committees who have appointment authority under this Chapter be no longer in existence for whatever reason, the appointment authority for that Commission, Board, Council, or Committee shall become the responsibility of the Board of Selectmen.

**Chapter 2: Duties**

1. The community preservation committee shall study the needs, possibilities and resources of the town regarding community preservation. The committee shall consult with existing municipal boards, including the Board of Selectmen, the conservation commission, the historical commission, the planning board, the parks commissioners and the housing authority, or persons acting in those capacities or performing like duties, in conducting such studies. As part of its study, the committee shall hold one or more public informational hearings on the needs, possibilities and resources of the town regarding community preservation possibilities and resources, notice of which shall be posted publicly and published for each of two weeks preceding a hearing in a newspaper of general circulation in the town. The committee may, after proper appropriation, incur expenses as permitted by state law using funds from the community preservation fund to pay such expenses.
2. The community preservation committee shall make recommendations to Town Meeting for the acquisition, creation and preservation of open space; for the acquisition, preservation, rehabilitation and restoration of historic resources; for the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use; for the acquisition, creation, preservation and support of community housing; and for the rehabilitation or restoration of open space and community housing that is acquired or created with Community Preservation Funds. With respect to community housing, the community preservation committee shall recommend, wherever possible, the reuse of existing buildings or construction of new buildings on previously developed sites.

3. The community preservation committee may include in its recommendation to the Town Meeting a recommendation to set aside for later spending funds for specific purposes that are consistent with community preservation but for which sufficient revenues are not then available in the Community Preservation Fund to accomplish that specific purpose or recommended action to set aside for later spending funds for general purposes that are consistent with community preservation.

### **Chapter 3: Requirement for a quorum and cost estimates**

The community preservation committee shall not meet or conduct business without the presence of a quorum and shall keep a written record of its proceedings. A majority of the members of the community preservation committee shall constitute a quorum. The community preservation committee shall approve its actions by majority vote of the quorum. Recommendations to the Town Meeting shall include their anticipated costs.

### **Chapter 4: Amendments**

The Community Preservation Committee shall, from time to time, review the administration of this By-law, making recommendations, as needed, for changes in the By-law and in administrative practice to improve the operations of the Community Preservation Committee. This Bylaw may be amended from time to time by a majority vote of the Town Meeting, provided that the amendments would not be in conflict with Chapter 44B of the Massachusetts General Laws.

### **Chapter 5: Severability**

In case any section, paragraph or part of this chapter be for any reason declared invalid or unconstitutional by any court of last resort, every other section, paragraph or part shall continue in full force and effect.

### **Chapter 6: Effective Date**

Following Town Meeting approval of this bylaw, this Chapter shall take effect immediately upon approval by the Attorney General of the Commonwealth. Each appointing authority shall have thirty days after approval by the Attorney General to make their initial appointments.

## **Creating an effective Community Preservation Committee Bylaw**

### **Size of the Committee:**

The Community Preservation Committee can range in size from five to nine members. The vast majority of cities and towns have a nine-member committee, and they find that this composition brings the most depth and experience to community preservation projects.

### **Composition of the Committee – Statutory Requirement:**

The first five members of the CPC are required by the statute, and each of the following boards must designate one of its voting members to serve on the CPC:

- The Conservation Commission (created by Section 8C of Chapter 40)
- Planning Board (Section 81a of Chapter 41)
- Housing Authority (Section 3 of Chapter 121B)
- Historic Commission (Section 8D of Chapter 40)
- Board of Parks Commissioners (Section 2 of Chapter 45)

### **Composition of the Committee – At Large Members:**

These are the most popular composition of at-large members; communities often mix and match from this list for their four at-large members:

- Appointments from other town boards, such as Open Space Committee or Agricultural Commission
- Citizens of the town who do not currently hold elected or appointed office, nor currently serve as municipal employees, as appointed by the Selectmen, Town Manager, Town Moderator or another body.
- Elected citizens of the town. If this method is chosen for some of the at-large slots, there is usually a temporary appointment to the slot until such time as elections can be held.

### **Term of Office:**

The knowledge and experience gained from working on the CPC cannot easily be replaced, so it is most effective to structure the committee to avoid a large amount of turnover in any single year. As such, the initial terms for new members are often of varying lengths (one, two or three years) while the subsequent terms are three years. By using this method, the turnover on the committee is never more than three members per year.



TOWN OF NORTHBRIDGE, MASSACHUSETTS  
**COMMUNITY PLANNING & DEVELOPMENT**

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[gbechtholdt@northbridgemass.org](mailto:gbechtholdt@northbridgemass.org)

## MEMORANDUM

Date: July 19, 2018

To: Thomas J. Melia, Chair  
NORTHBRIDGE BOARD OF SELECTMEN

From: R. Gary Bechtholdt II, Town Planner  
COMMUNITY PLANNING & DEVELOPMENT

RE: **RECREATIONAL MARIJUANA ESTABLISHMENTS**  
Zoning Provision & Local Option (Sales Tax)

At its meeting of August 14, 2018, the Planning Board shall *vote to sponsor zoning amendment article(s)* for the 2018 Fall Annual Town Meeting (October 23, 2018) to allow for the siting, construction and operation of Recreational Marijuana Establishments within town. In conjunction with such zoning consideration the Planning Board will hold its required public hearing Tuesday, September 11, 2018 (7:05 PM at the Northbridge Memorial Town Hall). It is anticipated that the Planning Board will include provisions for buffer areas, setback restrictions and parking requirements as part of the zoning bylaw.

As noted previously, municipalities may regulate the time, place & manner of Marijuana Establishments and may adopt local ordinances and bylaws that impose reasonable safeguards on the operation, provided they are not “unreasonably impracticable”. The Planning office shall consult with Town Counsel and the various municipal departments in preparation of draft provisions.

In accordance with MGL CH. 40A SEC. [Adoption or change of zoning ordinances or by-laws; procedures] the Planning Board shall hold a public hearing and provide its report & recommendations at Town Meeting (October 23, 2018).

In addition to zoning, Northbridge may also consideration local options; by limiting the # of marijuana retailers permitted to fewer than 20% of retail off-premises alcoholic beverage licenses and imposing a 3% local sale tax. As you will recall, limiting the number of retail requires Town Meeting vote and passage of a Ballot question. It is the understanding of the Planning office the local tax would not apply to sales of marijuana or marijuana product between marijuana establishments (only marijuana retailer to consumer). Adopting the 3% sale tax requires Town Meeting vote to accept Chapter 64N Section 3 of Mass General Law [Marijuana Tax -Local tax option]; see provision below:

*Section 3. Local tax option. Any city or town may impose a local sales tax upon the sale or transfer of marijuana or marijuana products by a marijuana retailer operating within the city or town to anyone other than a marijuana establishment at a rate not greater than 2 per cent of the total sales price received by the marijuana retailer as a consideration for the sale of marijuana or marijuana products. A marijuana retailer shall pay a local sales tax imposed under this section to the commissioner at the same time and in the same manner as the sales tax due to the commonwealth. All sums received by the commissioner under this section shall not be considered received on account of the commonwealth and shall at least quarterly be distributed, credited and paid by the state treasurer upon certification of the commissioner to each city or town that has adopted this section in proportion to the amount of such sums received from the sale or transfer of marijuana and marijuana products in the city or town.*

The Board of Selectmen should consult Town Counsel on specifics regarding these options and may vote to sponsor article(s) at its next scheduled meeting (August 20, 2018).

# R.

**BOARD OF SELECTMEN'S MEETING  
AUGUST 20, 2018**

**TOWN MANAGER EVALUATION – CUMULATIVE SCORE SHEET**

<b>1) Budgetary/Financial administration</b>	<b>5.0</b>
<b>2) Personnel Administration</b>	<b>4.5</b>
<b>3) Public Relations</b>	<b>4.25</b>
<b>4) Interaction with the Board</b>	<b>4.75</b>
<b>5) Employee and Labor Relations</b>	<b>4.5</b>
<b>6) Staff Development</b>	<b>4.0</b>
<b>7) Intergovernmental</b>	<b>4.25</b>
<b>8) Goal/Performance Attainment</b>	<b>4.75</b>

**OVERALL PERFORMANCE REVIEW SCORE: 4.5  
(ALL CATEGORIES)**



**S.**

**NORTHBRIDGE, MASSACHUSETTS  
CONTRIBUTORY RETIREMENT SYSTEM**

**Independent Auditors' Report on  
Schedule of Employer Allocations and  
Schedule of Pension Amounts by Employer**

**For the Year Ended December 31, 2016**

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## **Independent Auditors' Report**

To the Honorable Retirement Board  
Town of Northbridge, Massachusetts

### **Additional Offices:**

Nashua, NH  
Manchester, NH  
Greenfield, MA  
Ellsworth, ME

### **Report on Schedules**

We have audited the accompanying schedule of employer allocations of the Northbridge Contributory Retirement System as of and for the year ended December 31, 2016. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Northbridge Contributory Retirement System as of and for the year ended December 31, 2016.

### **Management's Responsibility for the Schedules**

Management is responsible for the preparation and fair presentation of these schedules 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 the schedules that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals

included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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 schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Northbridge Contributory Retirement System as of and for the year ended December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

### **Restriction on Use**

Our report is intended solely for the information and use of the Northbridge Contributory Retirement System management, the Retirement Board, System employers and their auditors as of and for the year ended December 31, 2016 and is not intended to be and should not be used by anyone other than these specified parties.

*Melanson Heath*

June 19, 2018

**TOWN OF NORTHBRIDGE, MASSACHUSETTS  
CONTRIBUTORY RETIREMENT SYSTEM**

**SCHEDULE OF EMPLOYER ALLOCATIONS**

<u>Employer</u>	FY 2017 Actual Employer <u>Contributions</u>	Employer Allocation <u>Percentage</u>
Town of Northbridge	\$ 1,519,599	99.35%
Northbridge Housing Authority	<u>9,942</u>	<u>0.65%</u>
Total	\$ <u>1,529,541</u>	<u>100.00%</u>

See actuarial assumptions in the Notes to Schedules.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS  
CONTRIBUTORY RETIREMENT SYSTEM**

**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

As of and for the year ended December 31, 2016

Entity	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense		
		Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportion Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Change in Proportional Share of Contributions	Total Employer Pension Expense
Town of Northbridge	\$ 16,275,282	\$ 909	\$ 1,382,786	\$ 580,672	\$ 1,964,367	\$ 84,878	\$ 2,271	\$ 87,149	\$ 2,184,969	\$ (282)	\$ 2,184,687
Northbridge Housing Authority	106,481	2,271	9,047	3,799	15,117	555	909	1,464	14,295	282	14,577
Total for All Entities	<u>\$ 16,381,763</u>	<u>\$ 3,180</u>	<u>\$ 1,391,833</u>	<u>\$ 584,471</u>	<u>\$ 1,979,484</u>	<u>\$ 85,433</u>	<u>\$ 3,180</u>	<u>\$ 88,613</u>	<u>\$ 2,199,264</u>	<u>\$ -</u>	<u>\$ 2,199,264</u>

See actuarial assumptions in the Notes to Schedules

## NOTES TO SCHEDULES

### 1. Description of the Entity

#### A. Plan Description

The System is a member of the Massachusetts Contributory Retirement Systems (MA System) and is governed by Chapter 32 of the Massachusetts General Laws. Because of the significance of its operational and financial relationship with the Town, the System is included as a pension trust fund in the Town of Northbridge's basic financial statements.

Substantially all employees of the Town (except teachers and administrators under contract employed by the School Department) and the Northbridge Housing Authority are members of the Northbridge Contributory 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 is governed by a five-member board. The five members include two appointed by the town, two elected by the members and retirees, and a fifth member chosen by the other four members with the approval of the Public Employee Retirement Administration Commission. The System Retirement Board does not have the authority to amend benefit provisions.

Membership of each plan consisted of the following at January 1, 2016 (the latest actuarial valuation):

Retirees and beneficiaries receiving benefits	116
Terminated plan members entitled to but not yet receiving benefits	60
Active plan members	<u>210</u>
Total	<u>386</u>
Number of participating employers	2

### Participant Retirement Benefits

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

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

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

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

### Participant Refunds

Employees who resign from service and who are not eligible to receive a retirement allowance are entitled to request a refund of their accumulated total deductions. Members voluntarily withdrawing with at least 10 years of service or involuntarily withdrawing, receive 100% of the regular interest



that has accrued on those accumulated total deductions. Members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3%.

#### Participant Contributions

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

#### Employer Contributions

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

#### *B. Summary of Significant Accounting Policies*

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

## 2. Actuarial Assumptions

A summary of the actuarial assumptions as of the latest actuarial valuation is shown below:

Valuation Date	<u>January 1, 2016</u>
Actuarial cost method	Entry Age
Actuarial assumptions:	
Discount Rate	7.75%
Projected salary increases	3.75%
Inflation rate	3.00%
Post-retirement cost-of-living adjustment	3% of first \$14,000

Actuarial valuation of the ongoing System involves estimates of the reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial assumptions used in the January 1, 2016 valuation were based on the results of the most recent actuarial experience study.

Mortality rates were based on pre-retirement rates that reflect the RP-2000 Employees table projected 20 years with Scale BB (gender distinct). Post retirement rates reflect the RP-2000 Healthy Annuitant table projected 20 years with Scale BB (gender distinct). For disabled retirees, this table is set forward 2 years.

## 3. Net Pension Liability

The net pension liability was based on an actuarial valuation dated January 1, 2016. The components of the net pension liability of the System at December 31, 2016 were as follows:

Total pension liability	\$ 47,376,255
Plan fiduciary net position	<u>(30,994,492)</u>
Employers' net pension liability	<u>\$ 16,381,763</u>
Plan fiduciary net position as a	65.4%

### A. 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>
Large cap equities	14.5%	4.37%
Small/mid cap equities	3.5%	4.61%
International equities	16.0%	4.69%
Emerging international equities	<u>6.0%</u>	6.42%
Subtotal global entities	40.0%	
Core bonds	5.0%	0.97%
20+ year treasuries	2.0%	0.73%
TIPS	<u>5.0%</u>	0.73%
Subtotal core fixed income	12.0%	
High-yield bonds	1.5%	2.67%
Bank loans	2.5%	2.91%
EMD (external)	1.0%	2.67%
EMD (local currency)	0.0%	3.40%
Distressed debt	3.0%	5.88%
Other credit opportunities	2.0%	3.73%
Private equity	11.0%	6.31%
Real estate	10.0%	3.40%
Timberland	4.0%	2.91%
Hedge funds/portfolio completion strategies	<u>13.0%</u>	3.38%
Total	<u>100%</u>	

#### **B. Discount Rate**

The discount rate used to measure the total pension liability 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. 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.

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

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

<u>Year Ended</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
December 31, 2016	\$ 21,793,741	\$ 16,381,763	\$ 12,148,963

**4. Deferred Outflows/Inflows of Resources**

The following schedule reflects the deferred outflows/inflows of resources for the System for the year ended December 31, 2016:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 85,433
Changes of assumptions	584,471	-
Net difference between projected and actual earnings on pension plan investments	1,391,833	-
Changes in proportion and differences between contributions and proportionate share of contributions*	3,180	3,180
Total	<u>\$ 1,979,484</u>	<u>\$ 88,613</u>

\*These amounts must be calculated separately by each member employer.

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

	Measurement Year	Amortization Period	Beginning Balance on Prior Measurement Period Deferrals	Current Measurement Period Additions	Amortization of Amounts Recognized in Current Period Pension Expense	End of Year Balance
<b><u>Deferred Outflows of Resources:</u></b>						
Net Differences between projected and actual earnings on pension plan investments	2015	5	\$ 80,821	\$ -	\$ (26,940)	\$ 53,881
Net Differences between projected and actual earnings on pension plan investments	2016	5	1,715,393	-	(428,849)	1,286,544
Net Differences between projected and actual earnings on pension plan investments	2017	5	-	64,260	(12,852)	51,408
Changes in assumptions	2017	5.6	-	711,530	(127,059)	584,471
Change in proportion	2016	5.6	1,162	-	(253)	909
Change in proportion	2017	5.6	-	2,764	(493)	2,271
Total Deferred Outflows of Resources			1,797,376	778,554	(596,446)	1,979,484
<b><u>Deferred (Inflows) of Resources:</u></b>						
Difference between expected and actual experience	2017	5.6	-	(104,006)	18,573	(85,433)
Change in proportion	2016	5.6	(1,162)	-	253	(909)
Change in proportion	2017	5.6	-	(2,764)	493	(2,271)
Total Deferred (Inflows) of Resources			(1,162)	(106,770)	19,319	(88,613)
Total Collective Deferred (Inflows) Outflows of Resources			\$ 1,796,214	\$ 671,784	\$ (577,127)	\$ 1,890,871

The following schedule reflects the amortization of the balance of deferred outflows/inflows of resources, excluding employer-specific amounts, for the deferred outflows and inflows:

	Deferred Outflows/ (Inflows)
Fiscal year ended June 30:	
2018	\$ 577,127
2019	577,127
2020	550,187
2021	121,338
2022	65,092
Total	\$ 1,890,871

**5. Rate of Return**

For the year ended December 31, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses, was 7.53%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**6. Additional Financial and Actuarial Information**

Information contained in these Notes to Schedules was extracted from the audited financial statements of the Town of Northbridge for the year ended June 30, 2017. Additional financial information supporting the preparation of the Schedules is located in the audited financial statements of the Town of Northbridge, which can be obtained by contacting the Town of Northbridge's Retirement Office at 7 Main Street, Whitinsville, MA.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**

**Annual Financial Statements**

**For the Year Ended June 30, 2017**

# **TOWN OF NORTHBRIDGE, MASSACHUSETTS**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Northbridge, Massachusetts

**Additional Offices:**

Nashua, NH  
Manchester, NH  
Greenfield, MA  
Ellsworth, ME

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Northbridge, Massachusetts, as of and for the year ended June 30, 2017, (except for the Northbridge Contributory Retirement System which is as of and for the year ended December 31, 2016), 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Northbridge, Massachusetts, as of June 30, 2017, (except for the Northbridge Contributory Retirement System which is as of and for the year ended December 31, 2016) and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and the Pension and OPEB schedules appearing on pages 62 to 66 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 June 19, 2018 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

*Melanson Heath*

June 19, 2018

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Town of Northbridge (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Northbridge for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the Town's basic financial statements, which begin on page 14 of this report.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other 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 and water service.

**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.

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

**Proprietary funds.** Proprietary funds 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 and internal service 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 and water operations, which are considered major funds.

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

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

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

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$8,817,718 (i.e., net position), a change of \$(4,110,386) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$15,492,792, a change of \$1,655,822 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,029,923, a change of \$1,722,161 in comparison to the prior year.

## **C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

	<b><u>NET POSITION</u></b>					
	<b><u>Governmental Activities</u></b>		<b><u>Business-Type Activities</u></b>		<b><u>Total</u></b>	
	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
Current and other assets	\$ 20,981	\$ 18,665	\$ 5,397	\$ 5,591	\$ 26,378	\$ 24,256
Capital assets	<u>27,665</u>	<u>32,709</u>	<u>11,796</u>	<u>13,287</u>	<u>39,461</u>	<u>45,996</u>
Total assets	48,646	51,374	17,193	18,878	65,839	70,252
Deferred outflows	1,964	1,786	-	-	1,964	1,786
Other liabilities	3,727	3,996	380	1,030	4,107	5,026
Long-term liabilities	<u>54,296</u>	<u>48,913</u>	<u>5,168</u>	<u>5,170</u>	<u>59,464</u>	<u>54,083</u>
Total liabilities	58,023	52,909	5,548	6,200	63,571	59,109
Deferred inflows	87	-	-	-	87	-
Net position:						
Net investment in capital assets	29,388	30,833	8,601	8,423	37,989	39,256
Restricted	6,420	1,513	-	-	6,420	1,513
Unrestricted	<u>(39,757)</u>	<u>(32,095)</u>	<u>4,166</u>	<u>4,255</u>	<u>(35,591)</u>	<u>(27,840)</u>
Total net position	\$ <u>(3,949)</u>	\$ <u>251</u>	\$ <u>12,767</u>	\$ <u>12,678</u>	\$ <u>8,818</u>	\$ <u>12,929</u>

# CHANGES IN NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 3,893	\$ 2,796	\$ 3,834	\$ 3,633	\$ 7,727	\$ 6,429
Operating grants and contributions	25,378	25,362	-	-	25,378	25,362
Capital grants and contributions	-	4	-	-	-	4
General revenues:						
Property taxes	20,586	19,911	-	-	20,586	19,911
Excises	2,153	2,250	-	-	2,153	2,250
Penalties, interest and other taxes	259	318	-	-	259	318
Grants and contributions not restricted to specific programs	2,100	2,018	-	-	2,100	2,018
Investment income	53	-	-	-	53	-
Miscellaneous	352	362	3	36	355	398
Total revenues	54,774	53,021	3,837	3,669	58,611	56,690
Expenses:						
General government	2,140	1,516	-	-	2,140	1,516
Public safety	4,743	4,773	-	-	4,743	4,773
Education	29,447	28,611	-	-	29,447	28,611
Public works	2,633	3,614	-	-	2,633	3,614
Health and human services	480	496	-	-	480	496
Culture and recreation	368	309	-	-	368	309
Employee benefits	18,068	16,121	-	-	18,068	16,121
Intergovernmental	1,223	1,093	-	-	1,223	1,093
Interest on long-term debt	147	87	-	-	147	87
Sewer services	-	-	1,518	1,903	1,518	1,903
Water services	-	-	1,955	1,395	1,955	1,395
Total expenses	59,249	56,620	3,473	3,298	62,722	59,918
Change in net assets before transfers	(4,475)	(3,599)	364	371	(4,111)	(3,228)
Transfers in (out)	275	275	(275)	(275)	-	-
Change in net position	(4,200)	(3,324)	89	96	(4,111)	(3,228)
Net position - beginning of year	251	3,575	12,678	12,582	12,929	16,157
Net position - end of year	\$ (3,949)	\$ 251	\$ 12,767	\$ 12,678	\$ 8,818	\$ 12,929

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 \$8,817,718, a change of \$(4,110,386) from the prior year.



The largest portion of net position \$37,988,680 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 \$6,420,080 represents resources that are subject to external restrictions on how they may be used. The remaining deficit balance of unrestricted net position \$(35,591,042) primarily results from the Town's unfunded net pension liability and net OPEB obligation.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$(4,199,945). Key elements of this change are as follows:

Governmental fund results of operations	\$ 1,655,822
Increase in net OPEB obligation	(4,645,353)
Depreciation in excess of principal debt service	(1,757,925)
Increase in net pension liability	(755,905)
Change in deferred outflows and inflows related to net pension liability	91,199
Capital asset additions from current year revenues	276,562
Other	935,655
Total	<u>\$ (4,199,945)</u>

**Business-type activities.** Business-type activities for the year resulted in an increase in net position of \$89,559. The change is primarily the result of the differences in depreciation and principal debt service. Key elements of this change are:

Sewer	\$ 437,095
Water	<u>(347,536)</u>
Total	<u>\$ 89,559</u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

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

As of the end of the current fiscal year, governmental funds reported a change of \$1,655,822 for a combined ending fund balance of \$15,492,792. Key elements of this change are as follows:

General fund revenues in excess of expenditures	\$ 645,812
Non-major funds revenues in excess of expenditures:	
School choice revolving	222,205
Ambulance receipts	136,692
Circuit breaker funds	162,740
Other	213,715
Enterprise fund transfers in	<u>274,658</u>
Total	<u>\$ 1,655,822</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$5,029,923, while total fund balance was \$8,916,330. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance <sup>1</sup>	\$ 5,029,923	\$ 3,307,762	\$ 1,722,161	10.8%
Total fund balance <sup>2</sup>	\$ 8,916,330	\$ 7,734,990	\$ 1,181,340	19.2%

<sup>1</sup> Includes General stabilization fund.

<sup>2</sup> Includes General and Health insurance stabilization funds.

FY17 continued a trend of another good year for the Town of Northbridge. As shown, the Town had significant increase in all of the major categories of general fund revenue. There are a number of factors that contributed to this.

First, revenues received from Personal Property and Real Estate Taxes were once again up when compared to last fiscal year. The Town once again was able to do a variety of capital expenditure exclusions which had the effect of increased tax revenue. There was a total \$650,000 in new capital projects approved at the Fall Town meeting in October of 2016. This included the purchase of a new Fire Department pumper truck to replace a 1978 pumper that had outlived its useful life. In addition, the Town spent \$100,000 to restore the Rockdale World War I Memorial at Rockdale Common.

For the sixth consecutive year, the amount of money the Town has received from Motor Vehicle Excise has increased. This is great news for a community that depends heavily on the local revenue generated within the Town. FY17 saw a significantly larger increase compared to FY16 when the number was relatively low. All told, the increase of \$260,212 is substantial. Most of this is due to purchase of newer vehicles, as their value determines how much tax the Town can receive. This trend should continue in the future as the economy continues to improve and the Town is able to get back to levels not seen since 2007.

The total fund balance of the general fund changed by \$1,181,340 during the current fiscal year. Key factors in this change are as follows:

Use of free cash as a funding source	\$ (1,206,219)
Use of overlay surplus	(50,000)
Revenues in excess of budget	1,003,052
Expenditures less than budget	1,825,319
Other	<u>(390,812)</u>
Total	<u>\$ 1,181,340</u>

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

	<u>6/30/17</u>	<u>6/30/16</u>	<u>Change</u>
General stabilization (unassigned)	\$ 1,981,306	\$ 1,848,503	\$ 132,803
Health insurance stabilization (committed)	<u>651,135</u>	<u>639,877</u>	<u>11,258</u>
Total	<u>\$ 2,632,441</u>	<u>\$ 2,488,380</u>	<u>\$ 144,061</u>

**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 \$4,166,114, a change of \$(88,788) in comparison to the prior year. Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

#### **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$1,178,713. Major reasons for these amendments include:

- \$ 264,500 appropriated additional funds to multiple departments, funded by tax revenues
- \$ 125,000 appropriated to transfer to the Stabilization fund, funded by tax revenues
- \$ 550,000 appropriated to purchase a fire pumper truck, sidewalks, funded by tax revenues
- \$ 100,000 appropriated to finance the restoration and repair of the Rockdale World War I Memorial, funded by tax revenues
- \$ 65,000 appropriated to finance the purchase of a dump truck for DPW, funded by tax revenues

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$44,133,741 (net of accumulated depreciation), a net change of \$(1,862,484) from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

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

Road acceptances	\$ 235,961
Various vehicles and equipment	\$ 343,209

**Change in credit rating.** The Town is currently assigned an "AA" rating from Standard and Poor's for general obligation debt.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$6,773,603, all of which was backed by the full faith and credit of the government.

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

#### **G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES:**

According to the Commonwealth of Massachusetts Division of Employment and Training, the unemployment rate for the Town for 2017 was 4.1%, which compares unfavorably with state and favorably with national unemployment rates. The state average was 4.0% while the national rate was 4.4%.

According to the U.S. Department of Commerce, the median family income for the Town for 2014 was \$70,399; the per capita income for the same time was \$29,979. This compares favorably with both state and national incomes.

According to the Town's Board of Assessors, the average 2017 single-family home in Northbridge is valued at \$284,400. All properties compare favorably with state and national property values. The assessed value of taxable property is \$1,547,544,490, a 7% increase from FY16. Triennial certification of values is scheduled for 2022.

The Town approved a fiscal year 2018 General Fund Budget of \$41,774,284, an increase of 3% or \$1,149,963 over the fiscal year 2017 General Fund Budget. The Town has been able to weather the storm of the 2008 financial crisis that shook the country as a whole. This is the tenth straight year the Town has avoided major layoffs, and due to the diligence of everyone involved, has managed to maintain adequate staffing levels while still in the midst of economic recovery. On some level, the Town appears to have turned the corner in terms of financial health. The Town is still lagging in the amount of state aid we receive to fund both the schools and public safety. Most of the revenue to support the 2018 operating budget came from increased revenue through taxation or user fees. Specifically, fees from motor vehicle excise and from licenses and permits is the driving factor in the increase. Better than anticipated revenues from one-time sources, specifically free cash, allowed the Town to address more capital needs for a second straight year. Funds from Free Cash were spent to repair the façade of the Fire Station, as it became structurally unsound over the winter and needed immediate repairing. Funds were reserved to purchase and install energy-reduction equipment at both Town and School buildings. Additional funds were used to purchase a hook and load packer and a new sidewalk vehicle to help remove snow from the sidewalks. Another \$150,000 will be spent on road and sidewalk repairs at various intersections in Town and on various roads to supplement what we spend on Chapter 90 for road repairs.

Work began, after many years of discussion, talks, and meetings, on the design and construction of a new DPW Facility to be located at 11 Fletcher Street. The work is expected to take about 10 months and the building's completion should be done prior to the end of fiscal 2018. This will include renovating the current garage, demolition of 2 older buildings, and site work to bring the current location up to code. Passage of this was a giant step in the aging replacement of several Town buildings. It is anticipated that a new school building project may be on the horizon as the Town is in the midst of an MSBA study looking at replacing the Balmer School.

The Town narrowly approved passage of Chapter 44B of the General Laws, known as the Community Preservation Act. The purpose of the act is to assess a surcharge on all real property in the Town for the acquisition, creation, and preservation of open space, restoration of land for recreational use, historic resources, or community housing. The surcharge will be 1% of the annual real estate tax levy against real property, which will begin in Fiscal Year 2019 pending passage

at the annual ballot election in May of 2018. The Town will receive additional funds through the Commonwealth, as it currently matches funds set aside for CPA.

The Town's Sewer and Water Enterprise Funds continue operating in a profitable manner. The total approved fiscal year 2018 budget for the Sewer Enterprise totaled \$2,259,582, a 4% increase over FY17 or \$89,582. The Water Enterprise 2018 operating budget is \$1,465,017, an 11% decrease over FY17 or \$183,651. The primary driver of the drop was a decline in the purchase of water needed to operate the system from Whitinsville Water Company.

### **REQUESTS FOR INFORMATION**

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

Chief Financial Officer  
Town of Northbridge  
7 Main Street  
Whitinsville, MA 01588

## TOWN OF NORTHBRIDGE, MASSACHUSETTS

## STATEMENT OF NET POSITION

JUNE 30, 2017

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current:			
Cash and short-term investments	\$ 14,409,384	\$ 3,903,689	\$ 18,313,073
Investments	4,060,790	-	4,060,790
Receivables, net of allowance for uncollectibles:			
Property taxes	418,656	-	418,656
Excises	216,646	-	216,646
User fees	-	545,605	545,605
Departmental and other	20,515	-	20,515
Loans	-	23,250	23,250
Intergovernmental	749,267	233,208	982,475
Other assets	906,969	-	906,969
Noncurrent:			
Receivables:			
Property taxes	161,702	-	161,702
Intergovernmental	-	595,334	595,334
Loans, net of current portion	-	96,069	96,069
Deposit on capital asset	36,163	-	36,163
Capital assets not being depreciated	3,551,708	1,121,019	4,672,727
Capital assets being depreciated, net of accumulated depreciation	27,664,529	11,796,485	39,461,014
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	1,964,367	-	1,964,367
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>54,160,696</b>	<b>18,314,659</b>	<b>72,475,355</b>
<b>LIABILITIES</b>			
Current:			
Accounts payable	1,396,189	379,267	1,775,456
Accrued liabilities	1,932,659	-	1,932,659
Notes payable	200,000	-	200,000
Other liabilities	197,802	-	197,802
Current portion of long-term liabilities:			
Bonds payable	242,108	814,600	1,056,708
Other	52,120	1,162	53,282
Noncurrent:			
Bonds payable, net of current portion	1,386,495	4,330,400	5,716,895
Net pension liability	16,275,282	-	16,275,282
Net OPEB obligation	35,389,962	-	35,389,962
Other, net of current portion	950,372	22,070	972,442
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to pensions	87,149	-	87,149
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>58,110,138</b>	<b>5,547,499</b>	<b>63,657,637</b>
<b>NET POSITION</b>			
Net investment in capital assets	29,387,634	8,601,046	37,988,680
Restricted for:			
Grants and other statutory restrictions	5,710,074	-	5,710,074
Permanent funds:			
Expendable	710,006	-	710,006
Unrestricted	(39,757,156)	4,166,114	(35,591,042)
<b>TOTAL NET POSITION</b>	<b>\$ (3,949,442)</b>	<b>\$ 12,767,160</b>	<b>\$ 8,817,718</b>

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

TOWN OF NORTHBRIDGE, MASSACHUSETTS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for	Operating	Capital	Governmental	Business-	Total
	Expenses	Services	Grants and Contributions	Grants and Contributions	Activities	Type Activities	
<b>GOVERNMENTAL ACTIVITIES:</b>							
General government	\$ 2,140,200	\$ 230,872	\$ 15,910,812	\$ -	\$ 14,001,484	\$ -	\$ 14,001,484
Public safety	4,743,133	2,116,346	193,590	-	(2,433,197)	-	(2,433,197)
Education	29,447,459	1,389,851	8,538,265	-	(19,519,343)	-	(19,519,343)
Public works	2,633,426	11,223	663,457	-	(1,958,746)	-	(1,958,746)
Health and human services	479,870	36,420	40,141	-	(403,309)	-	(403,309)
Culture and recreation	367,596	108,310	30,926	-	(228,360)	-	(228,360)
Employee benefits	18,068,496	-	-	-	(18,068,496)	-	(18,068,496)
Intergovernmental	1,222,712	-	-	-	(1,222,712)	-	(1,222,712)
Interest	145,648	-	-	-	(145,648)	-	(145,648)
Total Governmental Activities	59,248,540	3,893,022	25,377,191	-	(29,978,327)	-	(29,978,327)
<b>BUSINESS-TYPE ACTIVITIES:</b>							
Sewer services	1,518,231	2,195,938	-	-	-	677,707	677,707
Water services	1,954,641	1,638,003	-	-	-	(316,638)	(316,638)
Total Business-Type Activities	3,472,872	3,833,941	-	-	-	361,069	361,069
Total	\$ 62,721,412	\$ 7,726,963	\$ 25,377,191	\$ -	(29,978,327)	361,069	(29,617,258)
<b>GENERAL REVENUES AND TRANSFERS:</b>							
Property taxes					20,585,701	-	20,585,701
Excises					2,153,470	-	2,153,470
Penalties, interest and other taxes					259,435	-	259,435
Grants and contributions not restricted to specific programs					2,100,343	-	2,100,343
Investment income					53,045	-	53,045
Miscellaneous					351,730	3,148	354,878
Transfers, net					274,658	(274,658)	-
Total general revenues and transfers					25,778,382	(271,510)	25,506,872
Change in Net Position					(4,199,945)	89,559	(4,110,386)
<b>NET POSITION:</b>							
Beginning of year					250,503	12,677,601	12,928,104
End of year					\$ (3,949,442)	\$ 12,767,160	\$ 8,817,718

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



TOWN OF NORTHBRIDGE, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2017

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and short-term investments	\$ 8,197,915	\$ 6,211,469	\$ 14,409,384
Investments	3,860,274	200,516	4,060,790
Receivables:			
Property taxes	940,358	-	940,358
Excises	393,646	-	393,646
Departmental and other	-	927,485	927,485
Intergovernmental	4,951	744,316	749,267
TOTAL ASSETS	<u>\$ 13,397,144</u>	<u>\$ 8,083,786</u>	<u>\$ 21,480,930</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,031,542	\$ 364,646	\$ 1,396,188
Accrued liabilities	1,917,466	15,193	1,932,659
Notes payable	-	200,000	200,000
Other liabilities	197,802	-	197,802
TOTAL LIABILITIES	3,146,810	579,839	3,726,649
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenues	1,334,004	927,485	2,261,489
<b>FUND BALANCES</b>			
Restricted	-	6,474,856	6,474,856
Committed	1,672,296	485,003	2,157,299
Assigned	2,214,111	-	2,214,111
Unassigned	5,029,923	(383,397)	4,646,526
TOTAL FUND BALANCES	<u>8,916,330</u>	<u>6,576,462</u>	<u>15,492,792</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 13,397,144</u>	<u>\$ 8,083,786</u>	<u>\$ 21,480,930</u>

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

TOWN OF NORTHBRIDGE, MASSACHUSETTS

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

JUNE 30, 2017

<b>Total governmental fund balances</b>	<b>\$ 15,492,792</b>
<ul style="list-style-type: none"><li>• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</li></ul>	31,216,237
<ul style="list-style-type: none"><li>• Deposit on capital asset</li></ul>	36,163
<ul style="list-style-type: none"><li>• Revenues are reported on the accrual basis of accounting and are not deferred until collection.</li></ul>	1,724,487
<ul style="list-style-type: none"><li>• Long-term liabilities (including related deferrals) are not due and payable in the current period and therefore, are not reported in the governmental funds</li></ul>	
Bonds payable	(1,628,603)
Net pension liability	(16,275,282)
Pension related deferred outflows of resources	1,964,367
Pension related deferred inflows of resources	(87,149)
Net OPEB obligation	(35,389,962)
Compensated absences	(776,392)
Landfill liability	<u>(226,100)</u>
<b>Net position of governmental activities</b>	<b>\$ <u>(3,949,442)</u></b>

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

TOWN OF NORTHBRIDGE, MASSACHUSETTS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2017

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>REVENUES:</b>			
Property taxes	\$ 20,684,810	\$ 6,296	\$ 20,691,106
Excise taxes	2,330,470	-	2,330,470
Penalties, interest and other taxes	259,435	-	259,435
Charges for services	186,530	2,382,707	2,569,237
Intergovernmental	23,143,263	4,232,332	27,375,595
Licenses and permits	401,306	15,510	416,816
Investment income	43,682	9,363	53,045
Contributions	-	101,940	101,940
Miscellaneous	<u>17,166</u>	<u>98,604</u>	<u>115,770</u>
Total Revenues	47,066,662	6,846,752	53,913,414
<b>EXPENDITURES:</b>			
Current:			
General government	1,465,660	560,337	2,025,997
Public safety	4,379,723	133,801	4,513,524
Education	23,876,980	4,334,563	28,211,543
Public works	1,646,992	969,701	2,616,693
Health and human services	391,134	66,809	457,943
Culture and recreation	278,925	46,189	325,114
Employee benefits	12,758,437	-	12,758,437
Debt service	400,287	-	400,287
Intergovernmental	<u>1,222,712</u>	<u>-</u>	<u>1,222,712</u>
Total Expenditures	46,420,850	6,111,400	52,532,250
Excess of revenues over expenditures	645,812	735,352	1,381,164
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	1,103,465	567,937	1,671,402
Transfers out	<u>(567,937)</u>	<u>(828,807)</u>	<u>(1,396,744)</u>
Total Other Financing Sources (Uses)	535,528	(260,870)	274,658
Change in fund balance	1,181,340	474,482	1,655,822
Fund Balance at Beginning of Year	<u>7,734,990</u>	<u>6,101,980</u>	<u>13,836,970</u>
Fund Balance at End of Year	<u>\$ 8,916,330</u>	<u>\$ 6,576,462</u>	<u>\$ 15,492,792</u>

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

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

FOR THE YEAR ENDED JUNE 30, 2017

**Net change in fund balances - total governmental funds** **\$ 1,655,822**

- 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:
 

Capital outlay	276,562
Capital donations	235,961
Deposit on capital asset	36,163
Depreciation	(2,005,033)
  
- 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 deferred revenue. 624,565
  
- 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:
 

Repayments of debt	247,108
--------------------	---------
  
- In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 7,529
  
- Pension liabilities and related inflows and outflows are not reported as expenditures in the governmental funds, but are recorded as expenses in the Statement of Activities.
 

Net pension liability	(755,905)
Pension related deferred outflows and inflows of resources	91,199
  
- 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.
 

Net OPEB obligation	(4,645,353)
Landfill liability	13,300
Compensated absences	<u>18,137</u>

**Change in net position of governmental activities** **\$ (4,199,945)**

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

## TOWN OF NORTHBRIDGE, MASSACHUSETTS

## GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
<b>REVENUES:</b>				
Property taxes	\$ 19,551,074	\$ 20,690,574	\$ 20,914,908	\$ 224,334
Motor vehicle excise	2,070,258	2,070,258	2,330,470	260,212
Penalties, interest and other taxes	260,000	260,000	259,435	(565)
Charges for services	112,000	112,000	186,530	74,530
Intergovernmental	17,835,210	17,835,210	18,216,415	381,205
Licenses and permits	375,000	375,000	401,306	26,306
Investment income	25,000	25,000	44,864	19,864
Miscellaneous	-	-	17,166	17,166
Total Revenues	40,228,542	41,368,042	42,371,094	1,003,052
<b>EXPENDITURES</b>				
General government	1,507,778	1,587,442	1,449,746	137,696
Public safety	4,260,341	4,852,528	4,167,348	685,180
Education	23,813,839	23,963,839	23,876,980	86,859
Public works	1,425,524	1,553,867	1,666,403	(112,536)
Health and human services	476,656	467,760	391,134	76,626
Culture and recreation	215,252	347,752	285,475	62,277
Employee benefits	8,840,491	8,820,406	7,831,589	988,817
Debt service	419,787	419,787	400,287	19,500
Intergovernmental	1,114,345	1,114,345	1,233,445	(119,100)
Total Expenditures	42,074,013	43,127,726	41,302,407	1,825,319
Excess (deficiency) of revenues over expenditures	(1,845,471)	(1,759,684)	1,068,687	2,828,371
<b>OTHER FINANCING SOURCES AND USES</b>				
Use of fund balance (free cash)				
Fiscal 2017 budget	756,219	756,219	-	(756,219)
Great Hall renovation	100,000	100,000	-	(100,000)
School feasibility study	350,000	350,000	-	(350,000)
Use of overlay surplus	50,000	50,000	-	(50,000)
Transfers in	1,064,252	1,103,465	1,103,465	-
Transfers out	(475,000)	(600,000)	(692,937)	(92,937)
Excess of expenditures and other uses over revenues and other sources	\$ -	\$ -	\$ 1,479,215	\$ 1,479,215

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

## TOWN OF NORTHBRIDGE, MASSACHUSETTS

## PROPRIETARY FUNDS

## STATEMENT OF NET POSITION

JUNE 30, 2017

	Business-Type Activities Enterprise Funds		
	Sewer Fund	Water Fund	Total
<b>ASSETS</b>			
Current:			
Cash and short-term investments	\$ 1,880,595	\$ 2,023,094	\$ 3,903,689
User fees, net of allowance for uncollectibles	352,457	193,148	545,605
Loans receivable	23,250	-	23,250
Intergovernmental receivable	233,208	-	233,208
Total current assets	2,489,510	2,216,242	4,705,752
Noncurrent:			
Intergovernmental receivable, net of current portion	595,334	-	595,334
Loans receivable, net of current portion	96,069	-	96,069
Capital assets not being depreciated	1,121,019	-	1,121,019
Capital assets being depreciated, net of accumulated depreciation	9,749,013	2,047,472	11,796,485
Total noncurrent assets	11,561,435	2,047,472	13,608,907
<b>TOTAL ASSETS</b>	14,050,945	4,263,714	18,314,659
<b>LIABILITIES</b>			
Current:			
Accounts payable	98,548	280,719	379,267
Current portion of long-term liabilities:			
Bonds payable	779,600	35,000	814,600
Compensated absences	1,162	-	1,162
Total current liabilities	879,310	315,719	1,195,029
Noncurrent:			
Bonds payable, net of current portion	3,925,400	405,000	4,330,400
Compensated absences	22,070	-	22,070
Total noncurrent liabilities	3,947,470	405,000	4,352,470
<b>TOTAL LIABILITIES</b>	4,826,780	720,719	5,547,499
<b>NET POSITION</b>			
Net investment in capital assets	6,993,574	1,607,472	8,601,046
Unrestricted	2,230,591	1,935,523	4,166,114
<b>TOTAL NET POSITION</b>	<u>\$ 9,224,165</u>	<u>\$ 3,542,995</u>	<u>\$ 12,767,160</u>

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

TOWN OF NORTHBRIDGE, MASSACHUSETTS

PROPRIETARY FUNDS

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

FOR THE YEAR ENDED JUNE 30, 2017

	Business-Type Activities Enterprise Funds		
	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Total</u>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 2,195,938	\$ 1,638,003	\$ 3,833,941
Other	<u>2,948</u>	<u>200</u>	<u>3,148</u>
Total Operating Revenues	2,198,886	1,638,203	3,837,089
<b>OPERATING EXPENSES:</b>			
Salaries and benefits	355,381	22,340	377,721
Other operating expenses	843,582	1,684,758	2,528,340
Depreciation	<u>182,402</u>	<u>254,219</u>	<u>436,621</u>
Total Operating Expenses	<u>1,381,365</u>	<u>1,961,317</u>	<u>3,342,682</u>
Operating Income (Loss)	817,521	(323,114)	494,407
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment income	9,895	15,160	25,055
Interest expense	<u>(146,761)</u>	<u>(8,484)</u>	<u>(155,245)</u>
Total Nonoperating Revenues (Expenses), Net	(136,866)	6,676	(130,190)
<b>TRANSFERS:</b>			
Transfer out	<u>(243,560)</u>	<u>(31,098)</u>	<u>(274,658)</u>
Change in Net Position	437,095	(347,536)	89,559
Net Position at Beginning of Year	<u>8,787,070</u>	<u>3,890,531</u>	<u>12,677,601</u>
Net Position at End of Year	<u>\$ 9,224,165</u>	<u>\$ 3,542,995</u>	<u>\$ 12,767,160</u>

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

TOWN OF NORTHBRIDGE, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2017

	Business-Type Activities Enterprise Funds		
	Sewer Fund	Water Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers and users	\$ 2,260,980	\$ 1,639,074	\$ 3,900,054
Payments to vendor for goods and services	(855,024)	(1,444,120)	(2,299,144)
Payments to employees for services	(357,588)	(22,340)	(379,928)
Net Cash Provided by Operating Activities	1,048,368	172,614	1,220,982
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers out	(243,560)	(31,098)	(274,658)
Net Cash (Used For) Noncapital Financing Activities	(243,560)	(31,098)	(274,658)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Intergovernmental revenue	250,579	-	250,579
Acquisition and construction of capital assets	(66,647)	-	(66,647)
Principal payments on bonds	(763,900)	(35,000)	(798,900)
Interest expense	(222,944)	(13,575)	(236,519)
Net Cash (Used For) Capital and Related Financing Activities	(802,912)	(48,575)	(851,487)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Investment income	9,885	15,160	25,045
Net Cash Provided by Investing Activities	9,885	15,160	25,045
Net Change in Cash and Short-Term Investments	11,781	108,101	119,882
Cash and Short-Term Investments, Beginning of Year	1,868,814	1,914,993	3,783,807
Cash and Short-Term Investments, End of Year	\$ 1,880,595	\$ 2,023,094	\$ 3,903,689
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>			
Operating income (Loss)	\$ 817,521	\$ (323,114)	\$ 494,407
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	182,402	254,219	436,621
Changes in assets and liabilities:			
User fees	62,105	871	62,976
Accounts payable	(11,453)	240,638	229,185
Compensated absences	(2,207)	-	(2,207)
Net Cash Provided By Operating Activities	\$ 1,048,368	\$ 172,614	\$ 1,220,982

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



TOWN OF NORTHBRIDGE, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2017

	Pension Trust Fund (As of <u>December 31, 2016</u> )	Private Purpose Trust <u>Funds</u>	Agency <u>Funds</u>
<b>ASSETS</b>			
Cash and short-term investments	\$ 82,739	\$ 24,873	\$ 1,142,080
Investments - PRIT Fund	30,902,361	-	-
Accounts receivable	<u>9,392</u>	<u>-</u>	<u>-</u>
Total Assets	30,994,492	24,873	1,142,080
<b>LIABILITIES</b>			
Other liabilities	<u>-</u>	<u>7,350</u>	<u>1,142,080</u>
<b>NET POSITION</b>			
Restricted for pension benefits and other purposes	<u>\$ 30,994,492</u>	<u>\$ 17,523</u>	<u>\$ -</u>

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

TOWN OF NORTHBRIDGE, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2017

	Pension Trust Fund (For the Year Ended December 31, 2016)	Private Purpose Trust Funds
<b>ADDITIONS:</b>		
Contributions:		
Employers	\$ 1,529,925	\$ -
Plan members	812,274	-
Other systems and Commonwealth of Massachusetts	85,832	-
Other	-	8,835
Total contributions	2,428,031	8,835
Investment Income:		
Appreciation in fair value of investments	2,338,525	2,033
Less: management fees	(159,932)	-
Net investment income	2,178,593	2,033
Total additions	4,606,624	10,868
<b>DEDUCTIONS:</b>		
Benefit payments to plan members and beneficiaries	2,385,449	-
Refunds to plan members	107,006	-
Transfers to other systems	77,361	-
Administrative expenses	105,639	-
Other	-	13,475
Total deductions	2,675,455	13,475
Net increase	1,931,169	(2,607)
<b>NET POSITION:</b>		
Beginning of year	29,063,323	20,130
End of year	\$ 30,994,492	\$ 17,523

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

# TOWN OF NORTHBRIDGE, MASSACHUSETTS

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The Town of Northbridge, Massachusetts (the "Town") was incorporated in 1771. The Town has an Open Town Meeting form of government and an executive five-member Board of Selectmen. The Town Manager is responsible for the day-to-day administration of the Town under the direction of the Board of Selectmen.

The Town provides general governmental services, including Public Safety – Police and Fire Protection, Highways and Streets, Sanitations, Health and Social Services, Recreation and Culture, Public Education for grades K through 12, and General Administrative Services.

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

#### A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. The component unit discussed below is included in the Town's reporting entity because of the significance of its relationship with the Town.

In the Fiduciary Funds: The Northbridge Contributory Retirement System was established to provide retirement benefits primarily to employees and their beneficiaries. The System is presented using the accrual basis of accounting and is reported as a pension trust fund. Additional financial information of the System can be obtained by contacting the Northbridge Contributory Retirement System located at 7 Main Street, Whitinsville, MA 01588.

#### B. Government-wide and Fund Financial Statements

##### Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the 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 inter-governmental revenues, are reported separately from *business-type*

*activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

#### Fund Financial Statements

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

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

#### Government-wide Financial Statements

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

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

#### Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of*

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

The Town reports the following major governmental funds:

- The *general fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The proprietary fund financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Under the 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:

- The *sewer fund* is used to report the Town's sewer enterprise fund operations.
- The *water fund* is used to report the Town's water enterprise fund operations.

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

The Town reports the following fiduciary funds:

- The *pension trust fund* accounts for the activities of the Employees Contributory Retirement System, which accumulates resources for pension benefit payments to qualified 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 *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus. Agency funds include student activity funds, police and fire detail funds, and performance bonds.

D. Cash and Short-Term Investments

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

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

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

The Town reports its investments in MMDT, an external investment pool overseen by the Treasurer of the Commonwealth of Massachusetts, at amortized cost per GASB 79.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one

year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Contributory Retirement System consist of investments in the state investment pool. Investments are carried at fair value.

*F. Property Tax Limitations*

Legislation known as "Proposition 2½" has limited the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5 percent (excluding new growth), unless an override is voted. The actual fiscal year 2017 tax levy reflected an excess capacity of \$5,095.

*G. Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	40
Infrastructure	40
Vehicles	5
Office equipment	5 - 10
Computer equipment	5

#### H. 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.

#### I. 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 as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

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

#### K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities



and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

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

### **A. Budgetary Information**

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

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

Formal budgetary integration is employed as a management control device during the year for the General Fund and Proprietary Funds. 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.

### **B. Budgetary Basis**

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

### C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 47,066,662	\$ 46,420,850
Other financing sources/uses (GAAP Basis)	<u>1,103,465</u>	<u>567,937</u>
Subtotal (GAAP Basis)	48,170,127	46,988,787
Reverse beginning of year appropriation carryforwards from expenditures	-	(247,855)
Add end-of-year appropriation carryforwards to expenditures	-	56,260
To reverse gross up for MTRS on behalf payment made by Commonwealth	(4,926,848)	(4,926,848)
To reverse stabilization activity	1,182	125,000
To reverse non-budgeted activity	<u>230,098</u>	<u>-</u>
Budgetary Basis	<u>\$ 43,474,559</u>	<u>\$ 41,995,344</u>

### D. Deficit Fund Equity

Certain individual funds reflected deficits as of June 30, 2017. The deficits in these funds will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

## **3. Cash and Short-Term Investments**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g., broker-dealer) to

a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

*Custodial Credit Risk - Deposits.* Massachusetts General Law Chapter 44, Section 55, limits the Town's deposits "in a bank or trust company or banking company to an amount not exceeding sixty percent of the capital and surplus of such bank or trust company or banking company, unless satisfactory security is given to it by such bank or trust company or banking company for such excess."

Massachusetts General Law Chapter 32, Section 23, limits the Contributory Retirement System's deposits "in a bank or trust company to an amount not exceeding ten percent of the capital and surplus of such bank or trust company." The Town and System do not have a deposit policy for custodial credit risk.

As of June 30, 2017 and December 31, 2016, \$478,485 of the Town's bank balance of \$20,032,062. Of the bank balance, \$3,906,995 is not subject to credit risk as it is invested in a State pool. None of the System's bank balance of \$120,944, respectively, was exposed to custodial credit risk as uninsured or uncollateralized.

#### 4. Investments

##### A. Credit Risk

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

Presented below is the actual rating as of year-end for each investment of the Town:

Investment Type	Fair Value	Exempt From Disclosure	Rating as of Year-end				
			AAA	A-	BBB+	BBB	BBB-
U.S. Treasury notes	\$ 277,742	\$ -	\$ 277,742	\$ -	\$ -	\$ -	\$ -
Certificates of deposits	2,345,046	2,345,046	-	-	-	-	-
Corporate bonds	344,463	-	-	24,756	189,883	20,085	109,739
Corporate equities	293,680	293,680	-	-	-	-	-
Mutual funds	167,878	167,878	-	-	-	-	-
Federal agency securities	631,981	-	631,981	-	-	-	-
Total investments	\$ 4,060,790	\$ 2,806,604	\$ 909,723	\$ 24,756	\$ 189,883	\$ 20,085	\$ 109,739

Massachusetts General Law, Chapter 32, Section 23, limits the investment of System funds, to the extent not required for current disbursements, in the PRIT Fund or in securities, other than mortgages or collateral loans, which are legal for the investment of funds in savings banks under the laws of the Commonwealth, provided that no more than the established percentage of assets, is

invested in any one security. In accordance with Chapter 32 Section 22 of the Massachusetts General Laws, the System has transferred its investments to the Commonwealth's PRIT fund because its funding ratio and rate of return in prior years has not met the standards established by PERAC.

The System invests in PRIT, a state investment pool. Fair value of the System's investments is the same as the value of the pool share. The Pension Reserves Investment Trust was created under Massachusetts General Law, Chapter 32, Section 22, in December 1983. The Pension Reserves Investment Trust is operated under contract with a private investment advisor, approved by the Pension Reserves Investment Management Board. The Pension Reserves Investment Management Board shall choose an investment advisor by requesting proposals from advisors and reviewing such proposals based on criteria adopted under Massachusetts General Law, Chapter 30B.

**B. Custodial Credit Risk**

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

As of June 30, 2017, the Town's investments of \$4,060,790 are subject to custodial credit risk exposure because the related securities are uninsured, unregistered, and/or held by the Town's brokerage firm, which is also the Counterparty to these securities. The Town manages this custodial credit risk with SIPC for up to \$250,000.

The System's investments of \$30,902,361 were exposed to custodial credit risk as uninsured and uncollateralized. However, the investments were held in the State Investment Pool.

**C. Concentration of Credit Risk**

The Town places no limit on the amount the Town may invest in any one issuer. Investments in any one issuer (other than U.S. Treasury securities and mutual funds) that represent 5% or more of total investments are:

BMO Harris BK Natl Assn Chicago CD	\$ 244,956
Bank of China NY BR CD	\$ 244,782
BankUnited Natl Assn CD	\$ 244,780
Banc Calif NA Irvine CA CD	\$ 244,740
FirstBank Puerto Rico CD	\$ 244,816
Wells Fargo Bank Natl Assn CD	\$ 204,854

Massachusetts General Law Chapter 32, Section 23 limits the amount the System may invest in any one issuer or security type, with the exception of the PRIT Fund.

The System's total investment of \$30,902,361 is in the PRIT Fund.

*D. Interest Rate Risk*

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

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>Fair Value</u>	<u>Less Than 1</u>	<u>1-5</u>
Debt-related Securities:			
U.S. Treasury notes	\$ 277,742	\$ -	\$ 277,742
Mutual funds	167,878	167,878	-
Corporate bonds	344,463	-	344,463
Federal agency securities	631,981	-	631,981
Total	<u>\$ 1,422,064</u>	<u>\$ 167,878</u>	<u>\$ 1,254,186</u>

The System does not maintain investments that are sensitive to market interest rate fluctuations.

*E. Foreign Currency Risk*

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

*F. Fair Value*

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

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

<u>Description</u>		<u>Fair Value Measurements Using:</u>		
		<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant observable inputs (Level 2)</u>	<u>Significant unobservable inputs (Level 3)</u>
Investments by fair value level:				
Debt securities				
U.S. Treasury securities	\$ 277,742	\$ -	\$ 277,742	\$ -
Federal agencies	631,982	-	631,982	-
Corporate bonds	344,463	-	344,463	-
Mutual funds	167,878	-	167,878	-
Equity securities				
Technology	57,541	57,541	-	-
Utilities	20,497	20,497	-	-
Financial Services	34,484	34,484	-	-
Industrials	31,199	31,199	-	-
Real Estate	5,687	5,687	-	-
Consumer	98,920	98,920	-	-
Health Care	45,351	45,351	-	-
Total	\$ 1,715,744			

The System has the following fair value measurements as of December 31, 2016:

<u>Description</u>		<u>Fair Value Measurements Using:</u>		
		<u>Unfunded Commitments</u>	<u>Redemption Frequency (If currently eligible)</u>	<u>Redemption Notice Period</u>
External investment pool	\$ 30,902,361	\$ -	Monthly	30 days

## 5. Property and Excise Taxes

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

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

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

Taxes and excise receivables at June 30, 2017 consist of the following, net of an estimated allowance for doubtful account in the government-wide financial statements:

<u>Receivables:</u>	<u>Gross Amount</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Real estate taxes	\$ 748,826	\$ (345,000)	\$ 403,826
Personal property taxes	29,830	(15,000)	14,830
Tax liens	161,702	-	161,702
Total property taxes	940,358	(360,000)	580,358
Motor vehicle excise	393,646	(177,000)	216,646
Grand total	\$ <u>1,334,004</u>	\$ <u>(537,000)</u>	\$ <u>797,004</u>

## 6. Water and Sewer User Charges and Betterments

The Town provides water and sewer services to residents through their contract with Whitinsville Water Company. Water and sewer bills are based on usage.

Sewer betterments are assessed to properties for the cost of "bettering" by expanding the sewer capacity. The property owner may pay the betterment in full within 30 days after the assessments are committed to the collector without interest. Alternatively, the property owner can pay some or none of the assessment and request an apportionment of the unpaid amount into a maximum of 20 equal portions.

## 7. 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	\$ 1,103,465	\$ 567,937
Nonmajor Funds:		
Special Revenue Funds:		
Reserve building maintenance	67,937	39,213
Compensated absences fund	50,000	-
Ambulance receipts	-	712,986
Parking ticket receipts	-	5,000
Reserve for weights and measures	-	6,500
Wetlands protection revolving	-	5,000
Title V Septic	-	15,108
Capital Project Funds:		
Great hall renovation	100,000	-
Feasibility study for WE Balmer School	350,000	-
Trust Funds:		
Expendable	-	45,000
Subtotal Nonmajor Funds <sup>(1)</sup>	567,937	828,807
<u>Business-Type Funds</u>		
Sewer Fund	-	243,560
Water Fund	-	31,098
Grand Total	\$ <u>1,671,402</u>	\$ <u>1,671,402</u>

<sup>(1)</sup> Transfers in and out were netted on page 18 to eliminate activity within the non-major governmental funds

The transfer from ambulance receipts to the general fund represent an annual transfer toward the fiscal year budget. The transfers from the general fund to the capital projects funds were funded by free cash through annual town meeting articles. The transfers from the enterprise funds are reimbursing the general fund for indirect cost allocations.

Other transfers are used to either move revenues from the fund that statute or budget requires the Town to collect to the fund that statute or budget requires the Town to expend, or use unrestricted revenues collected in the general fund to finance various programs and accounted for in other funds in accordance with budgetary authorizations.



## 8. Capital Assets

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings	\$ 31,198,831	\$ -	\$ -	\$ 31,198,831
Improvements other than buildings	4,613,477	-	-	4,613,477
Machinery, equipment, and furnishings	6,597,179	276,562	(979,415)	5,894,326
Infrastructure	61,926,797	235,961	-	62,162,758
Total capital assets, being depreciated	104,336,284	512,523	(979,415)	103,869,392
Less accumulated depreciation for:				
Buildings	(13,145,721)	(713,001)	-	(13,858,722)
Improvements other than buildings	(3,105,798)	(30,732)	-	(3,136,530)
Machinery, equipment, and furnishings	(3,728,359)	(618,137)	979,415	(3,367,081)
Infrastructure	(55,199,367)	(643,163)	-	(55,842,530)
Total accumulated depreciation	(75,179,245)	(2,005,033)	979,415	(76,204,863)
Total capital assets, being depreciated, net	29,157,039	(1,492,510)	-	27,664,529
Capital assets, not being depreciated:				
Land	3,551,708	-	-	3,551,708
Total capital assets, not being depreciated	3,551,708	-	-	3,551,708
Governmental activities capital assets, net	\$ <u>32,708,747</u>	\$ <u>(1,492,510)</u>	\$ <u>-</u>	\$ <u>31,216,237</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Buildings	\$ 9,710,764	\$ -	\$ -	\$ 9,710,764
Improvements other than buildings	375,740	-	-	375,740
Machinery, equipment, and furnishings	417,896	66,647	(331,301)	153,242
Infrastructure	8,840,792	-	-	8,840,792
Total capital assets, being depreciated	19,345,192	66,647	(331,301)	19,080,538
Less accumulated depreciation for:				
Buildings	(3,248,220)	(242,769)	-	(3,490,989)
Improvements other than buildings	(289,377)	(7,515)	-	(296,892)
Machinery, equipment, and furnishings	(417,896)	(9,521)	331,301	(96,116)
Infrastructure	(3,223,240)	(176,816)	-	(3,400,056)
Total accumulated depreciation	(7,178,733)	(436,621)	331,301	(7,284,053)
Total capital assets, being depreciated, net	12,166,459	(369,974)	-	11,796,485
Capital assets, not being depreciated:				
Land	87,315	-	-	87,315
Construction in progress	1,033,704	-	-	1,033,704
Total capital assets, not being depreciated	1,121,019	-	-	1,121,019
Business-type activities capital assets, net	\$ <u>13,287,478</u>	\$ <u>(369,974)</u>	\$ <u>-</u>	\$ <u>12,917,504</u>

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

Governmental Activities:	
General government	\$ 132,343
Public safety	306,372
Education	1,235,916
Public works	265,993
Health and human services	42,482
Culture and recreation	<u>21,927</u>
Total depreciation expense - governmental activities	\$ <u>2,005,033</u>
Business-Type Activities:	
Sewer	\$ 182,402
Water	<u>254,219</u>
Total depreciation expense - business-type activities	\$ <u>436,621</u>

#### 9. **Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions, in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, are more fully discussed in Note 19.

#### 10. **Accounts Payable**

Warrants and accounts payable represent 2017 expenditures paid after June 30, 2017.

#### 11. **Notes Payable**

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

	Interest Rate	Date of Issue	Date of Maturity	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
DPW Facility	1.25%	6/30/2017	6/29/2018	\$ <u>-</u>	\$ <u>200,000</u>	\$ <u>-</u>	\$ <u>200,000</u>

## 12. Long-Term Debt

### A. General Obligation Bonds

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

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/17</u>
MWPAT Title V septic	08/01/19	3.00-5.00%	\$ 31,263
MWPAT Title V septic	08/01/22	3.50-5.00%	28,340
Multi-purpose issue of 2008	06/15/27	3.25-5.00%	1,399,000
Municipal purpose bond	02/15/19	3.00-4.00%	170,000
Total Governmental Activities:			<u>\$ 1,628,603</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/17</u>
Multi-purpose issue of 2008	06/15/27	3.25-5.00%	\$ 901,000
Municipal purpose bond	02/15/30	2.25-4.00%	1,955,000
MWPAT sewer	02/01/21	3.50-5.00%	1,675,000
MWPAT sewer	02/15/30	4.50-5.25%	440,000
MWPAT sewer	08/01/19	4.38-5.50%	120,000
MWPAT sewer	08/01/18	4.00-5.00%	54,000
Total Business-Type Activities:			<u>\$ 5,145,000</u>

### B. Future Debt Service

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

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 242,108	\$ 64,526	\$ 306,634
2019	242,108	54,043	296,151
2020	157,108	45,348	202,456
2021	146,687	39,431	186,118
2022	146,796	33,727	180,523
2023 - 2027	693,796	83,046	776,842
Total	<u>\$ 1,628,603</u>	<u>\$ 320,121</u>	<u>\$ 1,948,724</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 814,600	\$ 189,822	\$ 1,004,422
2019	835,400	144,603	980,003
2020	823,000	104,086	927,086
2021	793,000	78,906	871,906
2022	258,000	56,833	314,833
2023 - 2027	1,201,000	161,039	1,362,039
2028-2032	420,000	24,500	444,500
Total	<u>\$ 5,145,000</u>	<u>\$ 759,789</u>	<u>\$ 5,904,789</u>

### C. Changes in General Long-Term Liabilities

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

	Total Balance 7/1/16	Additions	Reductions	Total Balance 6/30/17	Less Current Portion	Equals Long-Term Portion 6/30/17
<u>Governmental Activities</u>						
Bonds payable	\$ 1,875,711	\$ -	\$ (247,108)	\$ 1,628,603	\$ (242,108)	\$ 1,386,495
Net pension liability	15,519,377	755,905	-	16,275,282	-	16,275,282
Net OPEB obligation	30,744,609	4,645,353	-	35,389,962	-	35,389,962
Other:						
Landfill postclosure care costs	239,400	-	(13,300)	226,100	(13,300)	212,800
Accrued employee benefits	794,529	-	(18,137)	776,392	(38,820)	737,572
Subtotal - other	1,033,929	-	(31,437)	1,002,492	(52,120)	950,372
Totals	<u>\$ 49,173,626</u>	<u>\$ 5,401,258</u>	<u>\$ (278,545)</u>	<u>\$ 54,296,339</u>	<u>\$ (294,228)</u>	<u>\$ 54,002,111</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 5,943,900	\$ -	\$ (798,900)	\$ 5,145,000	\$ (814,600)	\$ 4,330,400
Other:						
Accrued employee benefits	25,439	-	(2,207)	23,232	(1,162)	22,070
Totals	<u>\$ 5,969,339</u>	<u>\$ -</u>	<u>\$ (801,107)</u>	<u>\$ 5,168,232</u>	<u>\$ (815,762)</u>	<u>\$ 4,352,470</u>

### D. Loan Subsidy

The Town receives subsidy assistance from the Massachusetts Water Pollution Abatement Trust (MWPAT) for various sewer construction projects and Title V septic loans. Interest and a portion of the principal on the outstanding bonds for the MWPAT are subsidized over the life of the bonds to assist the Town in repayment of the future debt. During the fiscal year, the Town's subsidy totaled \$252,105; \$3,605 for governmental funds and \$248,500 for the sewer enterprise fund. Future subsidies total approximately \$835,446.

## 13. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. The Town reports two

items as deferred inflows of resources: one which is attributable to changes in the net pension liability, and the other which arises from the current financial resources measurement focus and the modified accrual basis of accounting in governmental funds. Deferred inflows of resources related to pensions will be recognized in pension expense in future years and is more fully described in Note 19.

*Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities for the current year.

#### **14. Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

#### **15. Assessment Paid to Regional School District**

The Town is a member of the Blackstone Valley Vocational Regional School District (the District), which is governed by a thirteen-member school committee consisting of one elected representative from the Towns of Bellingham, Blackstone, Douglas, Grafton, Hopedale, Mendon, Milford, Millbury, Millville, Northbridge, Sutton, Upton and Uxbridge. The Town is assessed annually for its share of the operating and capital costs. The current fiscal year assessment was \$1,251,110.

#### **16. Landfill Postclosure Care Costs**

State and Federal laws and regulations require the Town perform certain maintenance and monitoring functions at the site for thirty years after closure. The Town has stopped accepting waste and closed the sites. The \$226,100 reported as postclosure care liability at June 30, 2017 represents the estimated costs to maintain and monitor the site for the remainder of the thirty years. These amounts are based on what it would cost to perform all postclosure care in 2017. Actual costs may be higher due to inflation, changes in technology, or changes in regulation.

## **17. Subsequent Events**

On December 19, 2016, the Town established an Other Post-Employment Benefits (OPEB) Trust for eligible former employees of the Town. The Trust is established by the Town under Massachusetts General Law Chapter 32B, Section 20 on a calendar year basis.

The first transfer into the trust occurred during June 2017. The funds (approximately \$200,000) will be moved to a fiduciary fund effective December 31, 2017.

## **18. Governmental Funds - Balances**

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

The Town implemented GASB Statement No. 54 (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, 2017:

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 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. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved by Town Meeting, Health Insurance stabilization funds set aside by Town Meeting vote, and various capital project 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. The classification also includes free cash voted to be used in the subsequent period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2016:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted			
Special Revenue funds:			
Ambulance receipts	\$ -	\$ 1,043,409	\$ 1,043,409
Special Ed (Circuit Breaker)	-	561,574	561,574
School Choice	-	1,870,945	1,870,945
Use of school property	-	312,671	312,671
School tuition	-	227,952	227,952
School lunch	-	227,059	227,059
Pine grove cemetery	-	340,825	340,825
Compensated absences	-	139,583	139,583
Title 5/Septic Mgmt Repayment	-	100,221	100,221
Highway Chapter 90	-	127,379	127,379
Other revolving funds	-	830,755	830,755
Expendable permanent funds	-	692,483	692,483
Total Restricted	-	6,474,856	6,474,856
Committed			
Health insurance stabilization <sup>(2)</sup>	651,135	-	651,135
Continuing appropriations	1,021,161	-	1,021,161
Capital project funds	-	485,003	485,003
Total Committed	1,672,296	485,003	2,157,299
Assigned			
Encumbrances	52,134	-	52,134
For next years' expenditures	2,161,977	-	2,161,977
Total Assigned	2,214,111	-	2,214,111
Unassigned <sup>(1)</sup>	5,029,923	(383,397)	4,646,526
Total Unassigned	5,029,923	(383,397)	4,646,526
Total Fund Balance	\$ 8,916,330	\$ 6,576,462	\$ 15,492,792

(1) Includes General Stabilization fund balance of \$1,981,306.

(2) Massachusetts General Law Ch. 40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires two-thirds vote of a legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund, along with any additions to or appropriations from the fund, requires a two-thirds vote of the legislative body.

## 19. Retirement System – Northbridge Contributory Retirement System

The Town follows the provisions of GASB Statement No. 67 *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* and GASB Statement No. 68, *Accounting and Financial Reporting for*

*Pensions – an amendment of GASB Statement No. 27, with respect to the employees' retirement funds.*

A. Plan Description

The System is a member of the Massachusetts Contributory Retirement System (MA System) and is governed by Chapter 32 of the Massachusetts General Laws. Because of the significance of its operational and financial relationship with the Town, the System is included as a pension trust fund in the Town's basic financial systems.

Substantially all employees of the Town (except teachers and administrators under contract employed by the School Department) and the Northbridge Housing Authority are members of the Northbridge Contributory 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 is governed by a five-member board. The five members include two appointed by the Town, two elected by the members and retirees, and a fifth member chosen by the other four members with the approval of the Public Employee Retirement Administration Commission. The System Retirement Board does not have the authority to amend benefit provisions.

Membership of each plan consisted of the following at January 1, 2016 (the latest actuarial valuation):

Retirees and beneficiaries receiving benefits	116
Terminated plan members entitled to but not yet receiving benefits	60
Active plan members	<u>210</u>
Total	<u>386</u>
Number of participating employers	2

Participant Retirement Benefits

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest five-year average annual rate of regular compensation for those first becoming members of the Massachusetts System on or after that date. However, per



Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 10 percent, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

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

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

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

#### Participant Refunds

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

### 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.

### Employer Contributions

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC). The Town's contribution to the System for the year ended June 30, 2017 was \$1,520,055, which was equal to its annual required contribution.

### *B. Summary of Significant Accounting Policies*

The accounting policies of the System as reflected in the accompanying financial statements for the year ended December 31, 2016 conform to generally accepted accounting principles for public employee retirement systems (PERS). The more significant accounting policies of the System are summarized below:

Basis of Accounting - Contributory retirement system financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized as revenue in the period in which the members provide services to the employer. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

## Investments

### *Investment Policy*

Investments are reported at fair value in accordance with PERAC requirements. System assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

### *Rate of Return*

For the year ended December 31, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses, was 7.53%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

## Net Pension Liability

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

### C. Net Pension Liability of Participating Employers

The net pension liability is based on an actuarial valuation dated January 1, 2016 and reported as of December 31, 2016.

The components of the net pension liability of the participating employers at June 30, 2017 were as follows:

### Net Pension Liability of Employers

Total pension liability	\$ 47,376,255
Plan fiduciary net position	<u>(30,994,492)</u>
Employers' net pension liability	<u>\$ 16,381,763</u>
Plan fiduciary net position as a percentage of total pension liability	65.4%

## Actuarial Assumptions

A summary of the actuarial assumptions as of the latest actuarial valuation is shown below:

Valuation Date	January 1, 2016, rolled to December 31, 2016
Actuarial cost method	Entry Age
Actuarial assumptions:	
Discount rate	7.75%
Projected salary increases	3.75%
Inflation rate	3.00%
Post-retirement cost-of-living adjustment	3% of first \$14,000

Actuarial valuation of the ongoing Systems involves estimates of the reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial assumptions used in the January 1, 2016 valuation were based on the results of the most recent actuarial experience study.

Mortality rates were as follows:

- Pre-retirement and beneficiary – reflects RP-2014 Blue Collar Mortality with Scale MP-2014, fully generational.
- Post-retirement – reflects RP-2014 Blue Collar Mortality tables set forward five years for males and three for females for members of Groups 1 and 2 and set forward three years for males and six for females for members of Group 4, fully generational.
- Disability – reflects RP-2000 Mortality table set forward six years for members of Groups 1 and 2 and set forward two years for members of Group 4. Generational adjusting is based on 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>
Large Cap Equities	14.5%	4.37%
Small/Mid Cap Equities	3.5%	4.61%
International Equities	16.0%	4.69%
Emerging International Equities	6.0%	6.42%
Subtotal Global Equity	40.0%	
Core Bonds	5.0%	0.97%
20+ Yr. Treasury STRIPS	2.0%	0.73%
TIPS	5.0%	0.73%
Subtotal Core Fixed Income	12.0%	
High-Yield Bonds	1.5%	2.67%
Bank Loans	2.5%	2.91%
EMD (External)	1.0%	2.67%
EMD (Local Currency)	0.0%	3.40%
Distressed Debt	3.0%	5.88%
Other credit opportunities	2.0%	3.73%
Subtotal Value-Added Fixed Income	10.0%	
Private Equity	11.0%	6.31%
Real Estate	10.0%	3.40%
Timberland	4.0%	2.91%
Hedge Funds & Portfolio Completion	13.0%	3.38%
Grand Total	100.0%	

**Discount Rate:** The discount rate used to measure the total pension liability 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. 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 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 1 percentage-point lower (6.75%) or 1 percentage-point higher (8.75%) than the current rate:

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
December 30, 2016	\$ 21,652,081	\$ 16,275,282	\$ 12,069,995

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

At June 30, 2017, the Town reported a liability of \$16,275,282 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2016, the Town's proportion was 99.35%.

For the year ended June 30, 2017, the Town recognized pension expense of \$664,706. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 84,878
Changes of assumptions	580,672	-
Net difference between projected and actual earnings on pension plan investments	1,382,786	-
Changes in proportion and differences between contributions and proportionate share of contributions	909	2,271
Total	<u>\$ 1,964,367</u>	<u>\$ 87,149</u>

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

Year ended June 30:	Net Deferred Outflows (Inflows) of Resources
2018	\$ 573,093
2019	573,093
2020	546,328
2021	120,267
2022	64,437
Total	<u>\$ 1,877,218</u>

## 20. **Massachusetts Teachers' Retirement System (MTRS)**

### A. 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 contributing entity 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.

### B. 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 three-year average annual rate of regular compensation. For employees hired after April 1,

2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of creditable service or upon reaching the age of 55 with ten 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.

#### C. Contributions

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

<u>Hire Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 - 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

#### D. Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of January 1, 2016 rolled forward to June 30, 2016. This valuation used the following assumptions:

- 7.50% 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 4.0% to 7.5% depending on length of service.
- Experience study is dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011.



- Mortality rates were as follows:
  - Pre-retirement – reflects RP-2014 Employees table projected generationally with Scale BB and a base year of 2014 (gender distinct).
  - Post-retirement – reflects RP-2014 Healthy Annuitant table projected generationally with Scale BB and a base year of 2014 (gender distinct).
  - Disability – assumed to be in accordance with the RP-2014 Healthy Annuitant Table projected generationally with Scale BB and a base year of 2014 set forward 4 years.

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, 2016 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	40.0%	6.9%
Core fixed income	13.0%	1.6%
Private equity	10.0%	8.7%
Real estate	10.0%	4.6%
Value added fixed income	10.0%	4.8%
Hedge funds	9.0%	4.0%
Portfolio completion strategies	4.0%	3.6%
Timber/natural resources	4.0%	5.4%
Total	<u>100.0%</u>	

#### *E. Discount Rate*

The discount rate used to measure the total pension liability was 7.50%. 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.

#### F. Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate as of June 30, 2016. 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):

<u>1% Decrease to 6.5%</u>	<u>Current Discount Rate 7.5%</u>	<u>1% Increase to 8.5%</u>
\$ 27,464,000	\$ 22,357,928	\$ 18,022,000

#### G. Special Funding Situation

The Commonwealth is a nonemployer contributing entity and is required by statute to make all actuarial 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.

#### H. Town Proportions

In fiscal year 2016 (the most recent measurement period), the Town's proportionate share of the MTRS' collective net pension liability and pension expense was \$48,299,329 and \$4,926,848 respectively, based on a proportionate share of 0.216028%. As required by GASB 68, the Town has recognized its portion of the collective pension expense as both a revenue and expense in the Government-Wide Statement of Activities.

### **21. Post-Employment Healthcare and Life Insurance**

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions* requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

*A. Plan Description*

In addition to providing the pension benefits described in Note 19, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of the Massachusetts General Laws. As of January 1, 2017, the actuarial valuation date, approximately 214 retirees and 424 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

*B. Benefits Provided*

The Town provides medical, dental, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

*C. Funding Policy*

Retirees contribute a variable portion of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

*D. Annual OPEB Costs and Net OPEB Obligation*

The Town's fiscal 2017 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2017, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2017.

Annual Required Contribution (ARC)	\$ 6,592,961
Interest on net OPEB obligation	1,229,784
Adjustment to ARC	<u>(1,490,061)</u>
Annual OPEB cost	6,332,684
Contributions made	<u>(1,687,331)</u>
Increase in net OPEB obligation	4,645,353
Net OPEB obligation - beginning of year	<u>30,744,609</u>
Net OPEB obligation - end of year	<u>\$ 35,389,962</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2017	\$ 6,332,684	26.64%	\$ 35,389,962
2016	\$ 5,782,027	28.16%	\$ 30,744,609
2015	\$ 5,524,011	28.98%	\$ 26,590,613

**E. Funded Status and Funding Progress**

The funded status of the plan as of January 1, 2017 the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 73,348,714
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 73,348,714</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the Notes to the Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**F. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2017 actuarial valuation, the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.00% investment rate of return and an initial annual healthcare cost trend rate of 8.00% which decreases to a 5.00% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 2.50%.

## **22. 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.

Abatements - There are several cases pending before the Appellate Tax Board in regard to alleged discrepancies in property assessments. According to Town Counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

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.

## **23. Tax Increment Financing Agreements**

The Town provides property tax abatements authorized under Massachusetts General Law (MGL) Chapter 23A, Section 3E, *Economic Opportunity Areas*, and MGL Chapter 59, Section 5, Clause 51, *Property; exemptions*. The purpose of the program is to provide property tax assessment relief to stimulate job creation in distressed areas, attract new businesses, encourage business expansion, and increase overall economic development in Massachusetts. Tax Increment Financing (TIF) agreements are utilized as tools; by which the difference between the beginning assessed value of the property and the value added by new construction or rehabilitation is exempted from taxation. A TIF Zone must be in an area approved by the Economic Assistance Coordinating Council (EACC) as an *Economic Opportunity Area* (EOA) or found to be an area "presenting exceptional opportunities for economic development" by the Director of Economic Development. Certification of the TIF Plan is issued by the EACC after the plan is accepted by municipal vote.

Property tax revenues were reduced by \$3,400 during the fiscal year under agreements entered into by the Town.

**24. Implementation of New GASB Standard**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, replacing requirements of Statements No. 45 and 57, effective for the Town beginning with its year ending June 30, 2018. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. In addition, the Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specific criteria and for employers whose employees are provided with defined contribution OPEB.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**

**SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY (GASB 68)  
REQUIRED SUPPLEMENTARY INFORMATION**

**JUNE 30, 2017  
(Unaudited)**

Northbridge 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, 2017	December 31, 2016	99.350%	\$16,275,282	\$ 8,811,647	184.70%	65.40%
June 30, 2016	December 31, 2015	99.370%	\$15,519,377	\$ 8,689,980	178.59%	65.00%
June 30, 2015	December 31, 2014	99.361%	\$13,341,756	\$ 8,442,862	158.02%	68.30%

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, 2017	June 30, 2016	0.216028%	\$ -	\$ 48,299,329	\$ 48,299,329	\$ 14,209,577	-	52.73%
June 30, 2016	June 30, 2015	0.222268%	\$ -	\$ 45,541,914	\$ 45,541,914	\$ 14,089,320	-	55.38%
June 30, 2015	June 30, 2014	0.240178%	\$ -	\$ 38,179,506	\$ 38,179,506	\$ 14,726,500	-	61.64%

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

See Independent Auditors' Report.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**

**SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)**

**REQUIRED SUPPLEMENTARY INFORMATION**

**JUNE 30, 2017**  
**(Unaudited)**

Northbridge Retirement System					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2017	\$ 1,520,055	\$ 1,520,055	\$ -	\$ 8,811,647	17.3%
June 30, 2016	\$ 1,461,733	\$ 1,461,733	\$ -	\$ 8,689,980	16.8%
June 30, 2015	\$ 1,366,208	\$ 1,366,208	\$ -	\$ 8,442,862	16.2%

See Independent Auditors' Report.



**TOWN OF NORTHBRIDGE, MASSACHUSETTS  
CONTRIBUTORY RETIREMENT SYSTEM**

**Schedule of Changes in the Net Pension Liability (GASB 67)**

(Unaudited)  
(Amount in thousands)

	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total pension liability</b>			
Service cost	\$ 1,118	\$ 1,119	\$ 1,073
Interest on unfunded liability - time value of \$	3,453	3,393	3,230
Experience (gain) and loss	(104)	-	-
Changes of assumptions	712	-	-
Benefit payments, including refunds of member contributions	<u>(2,484)</u>	<u>(2,237)</u>	<u>(2,389)</u>
Net change in total pension liability	2,695	2,275	1,914
Total pension liability - beginning	<u>44,682</u>	<u>42,407</u>	<u>40,493</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 47,377</u></u>	<u><u>\$ 44,682</u></u>	<u><u>\$ 42,407</u></u>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 1,530	\$ 1,472	\$ 1,375
Contributions - member	812	782	883
Net investment income	2,179	171	2,031
Benefit payments, including refunds of member contributions	(2,484)	(2,237)	(2,389)
Administrative expense	<u>(106)</u>	<u>(104)</u>	<u>(109)</u>
Net change in plan fiduciary net position	1,931	84	1,791
Plan fiduciary net position - beginning	<u>29,064</u>	<u>28,980</u>	<u>27,189</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 30,995</u></u>	<u><u>\$ 29,064</u></u>	<u><u>\$ 28,980</u></u>
<b>Net pension liability - ending (a-b)</b>	<u><u>\$ 16,382</u></u>	<u><u>\$ 15,618</u></u>	<u><u>\$ 13,427</u></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 NORTHBRIDGE, MASSACHUSETTS  
CONTRIBUTORY RETIREMENT SYSTEM**

**Schedules of Net Pension Liability, Contributions, and Investment Returns (GASB 67)**

(Unaudited)  
(Amount in thousands)

**Schedule of Net Pension Liability**

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability	\$ 47,377	\$ 44,682	\$ 42,407
Plan fiduciary net position	<u>30,995</u>	<u>29,064</u>	<u>28,980</u>
Net pension liability (asset)	<u>\$ 16,382</u>	<u>\$ 15,618</u>	<u>\$ 13,427</u>
Plan fiduciary net position as a percentage of the total pension liability	65.4%	65.0%	68.3%
Covered payroll	\$ 8,866	\$ 8,748	\$ 8,497
Participating employer net pension liability (asset) as a percentage of covered payroll	184.8%	178.5%	158.0%

**Schedule of Contributions**

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 1,530	\$ 1,472	\$ 1,375
Contributions in relation to the actuarially determined contribution	<u>1,530</u>	<u>1,472</u>	<u>1,375</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,866	\$ 8,748	\$ 8,497
Contributions as a percentage of covered payroll	17.3%	16.8%	16.2%

**Schedule of Investment Returns**

*Year Ended December 31*

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money weighted rate of return, net of investment expense	7.53%	0.81%	not available

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

See Independent Auditors' Report.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**  
**SCHEDULE OF OPEB FUNDING PROGRESS (GASB 45)**  
**REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2017**

**(Unaudited)**

<b>Other Post-Employment Benefits</b>						
<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percent- age of Covered Payroll [(b-a)/c]</b>
01/01/15	\$ -	\$ 67,063,950	\$ 67,063,950	0.0%	\$ 15,400,000	435.5%
01/01/17	\$ -	\$ 73,348,714	\$ 73,348,714	0.0%	Not available	Not available

See Independent Auditors' Report.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**

**Management Letter**

**For the Year Ended June 30, 2017**

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**Additional Offices:**

Nashua, NH  
Manchester, NH  
Greenfield, MA  
Ellsworth, ME

**To the Board of Selectmen  
Northbridge, Massachusetts**

In planning and performing our audit of the basic financial statements of the Town of Northbridge, Massachusetts as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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

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

During our audit, we also became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, Board of Selectmen and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Melanson Heath*

June 19, 2018

## **Recommendations:**

### **1. Secure Outstanding Receivables**

The Town has not placed outstanding property taxes into Tax Title in the last two years. Placing unpaid property taxes into Tax Title is the process of recording a lien on the receivable at the Registry of Deeds, thereby securing the Town's position on the unpaid tax.

We recommend that the Town work to place the outstanding taxes into Tax Title to secure the receivable. This process will also result in the Town earning a greater interest rate on the outstanding amounts.

#### **Town's Response:**

It is worth noting that the Town has already done most of the work in preparing and securing several years' worth of properties into Tax-Title. These properties were placed into Tax-Title on 8/26/16 and the liens were recorded at the Worcester Registry of Deeds. Properties that were in Tax-Title prior to 2008 and then subsequently not afterward automatically qualify for Tax-title status. All of those properties have been recorded at the Registry of Deeds. Those simply go in as a subsequent unpaid to the original lien. There is a batch of 2016 properties that have not, but they have an outstanding balance for only 2016 and they are set to be recorded next. We have been using a Tax-Title attorney to help with this process, and most of the properties that were identified had previously been marked as properties qualifying for tax-title. Those properties that did were automatically recorded at the Registry. One final task that needs to be completed is moving those properties that are on the Town's books as outstanding for a given year to the category Tax-Title. We are currently working with the Town's software vendor to assist in this process.

### **2. Develop a More Formal Risk Assessment Process**

The Town informally performs its own risk assessment for possible fraud or material misstatement through various policies and procedures and regular reviews of trends in the financial statements. Risk assessment is a management function designed to identify where an organization may be vulnerable to errors and/or irregularities. A complete risk assessment process involves a written description of risk areas identified by those charged with governance (management and elected officials) and a description of how the organization intends to respond to the risks.

We recommend that the Town implement a more formal risk assessment process that includes internal audits and written identification of areas where potential fraud or material misstatements to the basic financial statements may occur. Regular department head meetings could be used as a starting point for documenting risk assessment discussions and assessments.



In evaluating risk areas, particular consideration should be given to situations where a single employee is responsible for performing most or all accounting responsibilities, since this could create opportunities for fraud to occur and go undetected. The Town should evaluate major transactional cycles in all applicable departments to ensure an adequate segregation of duties exists. If staffing levels do not permit an adequate segregation of duties, the Town should provide additional oversight, which should include review and documented sign-off of the key accounting records.

Town's Response:

The Town will review its informal policies and procedures currently set up for fraud detection. The next step will be enhancing those procedures and developing a plan to address the auditor's recommendation where a more formal risk assessment process is developed. One such enhancement will be the Town Accountant individually auditing a couple of departments a year to ensure the accuracy of what they are turning over, reviewing balances, petty cash procedures, and which employees handle cash on a daily basis.

**3. Adopt Formal Policies and Procedures**

During the financial statement audit, we noted that the Town currently has draft policies and procedures over various areas. The Town should review their draft policies and ensure that the following are addressed:

- Fund balance (minimum level)
- Conflict of interest
- Related parties
- Departmental receipts
- Procurement
- Receivable write-off

We recommend the Town formally adopt their draft policies and procedures to provide departments with documented guidance over the above noted areas. Adopting these proactive measures should result in Town-wide consistency, fewer internal conflicts, and would minimize the risk of future irregularities or abuses occurring.

Town's Response:

The Town recognizes the need to have formal policies and procedures in place as it eliminates potential conflicts that could arise if these items are not in place. The Town Manager, upon his hire in August, had made recommendations to key financial staff addressing the list of items the Auditor has raised. The staff will begin this process in the next few months, reviewing the policies in place and having the Board of Selectmen formally adopt them at a meeting sometime in the future.

#### **4. Establish Formal Policies and Procedures Over Federal Awards**

Significant new requirements related to Federal awards, established through OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UG) are now in effect. The requirements stipulate that federal award recipients must document their policies and procedures over certain aspects of financial and program management. Specifically, written policies are required for the following:

- Cash management
- Determination of allowable costs
- Employee travel
- Procurement (see separate Comment 5)
- Subrecipient monitoring and management

We recommend the Town ensure that written policies and procedures are compiled and adopted. Implementation will help ensure that the Town is in compliance with Federal guidelines.

##### **Town's Response:**

The Town will work on establishing the several policies and guidelines necessary to be in compliance with OMB's New Administrative Requirement's with respect to Federal Awards.

#### **Informational Comment**

#### **5. Prepare for OMB's Uniform Guidance Requirements Over Procurement**

As a result of OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (UG) there are new procurement rules over purchases made with federal grant funds, which differ in certain respects from Massachusetts procurement laws (MGL Ch. 30B, et al). The OMB has extended the grace period for implementation of the new procurement standards with a new effective date of July 1, 2018.

Under the new requirements, Federal award recipients must:

- Establish written policies and procedures for the following:
  - Procurement in compliance with new procurement standards
  - Standards of conduct covering conflicts of interest
  - Process for conducting proposal evaluations

- Maintain certain records to detail the history of procurement
- Implement oversight procedures to ensure contractors perform in accordance with terms.

Differences to MGL Ch. 30B include:

- Under the new rules, purchases of \$3,500 - \$10,000 must have evidence of obtaining/evaluating prices from more than one source; MGL Ch. 30B does not contain any requirements for purchases under \$10,000.
- There are no exemptions allowed under the new procurement standards; MGL includes exemptions for certain types of purchases such as Special Education services and supplies.
- Sole-source/no-competition purchases are allowed only in certain situations and are not dependent on the purchase amount; MGL sole-source requirements are less specific.

We recommend the Town review the new requirements and modify the current procurement policy to ensure compliance with Uniform Guidance.

Town's Response:

The Town will work on establishing the several policies and guidelines necessary to be in compliance with OMB's New Administrative Requirement's with respect to Federal Awards.

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**

Independent Auditors' Reports Pursuant  
to Governmental Auditing Standards  
and Uniform Guidance

For the Year Ended June 30, 2017

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**Additional Offices:**

Nashua, NH  
Manchester, NH  
Greenfield, MA  
Ellsworth, ME

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

**Independent Auditors' Report**

To the Board of Selectmen  
Northbridge, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Northbridge, Massachusetts, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated June 19, 2018.

**Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material*

*weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Melanson Heath*

June 19, 2018

**Additional Offices:**

Nashua, NH  
Manchester, NH  
Greenfield, MA  
Ellsworth, ME

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

**Independent Auditors' Report**

To the Board of Selectmen  
Northbridge, Massachusetts

**Report on Compliance for Each Major Federal Program**

We have audited the Town of Northbridge, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Town's major federal programs for the year ended June 30, 2017. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal



Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, the Town of Northbridge, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

### **Report on Internal Control Over Compliance**

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We issued our report thereon dated June 19, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Melanson Heath*

June 19, 2018

**TOWN OF NORTHBRIDGE, MASSACHUSETTS**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2017

<u>Federal Agency</u>		<u>Federal</u>	<u>Pass Through</u>	
<u>Cluster</u>		<u>CFDA</u>	<u>Identifying</u>	<u>Federal</u>
<u>Pass-through Agency</u>		<u>Number</u>	<u>Number</u>	<u>Expenditures</u>
<u>Program Title</u>				
<u>U.S. Department of Agriculture</u>				
Child Nutrition Cluster				
Passed Through Massachusetts Department of Elementary and Secondary Education				
School Breakfast Program	10.553	CT DOE SCDOE17758Z70531	\$	95,895
National School Lunch Program - Cash Assistance	10.555	CT DOE SCDOE17758Z70531		364,259
National School Lunch Program - Non-Cash Assistance	10.555	unknown		52,010
Total Child Nutrition Cluster				512,164
Total U.S. Department of Agriculture				512,164
<u>U.S. Department of Housing and Urban Development</u>				
Direct Federal Program				
Hurricane Sandy Community Development Block Grant				
Disaster Recovery Grant Program	14.269	N/A		290,486
Total U.S. Department of Housing and Urban Development				290,486
<u>U.S. Department of Transportation</u>				
Highway Safety Cluster				
Passed Through the Executive Office of Public Safety				
State and Community Highway Safety	20.600	unknown		8,138
Total Highway Safety Cluster				8,138
Total U.S. Department of Transportation				8,138
<u>Institute of Museum and Library Services</u>				
Direct Federal Program				
Grants to States	45.310	N/A		973
Total Institute of Museum and Library Services				973
<u>U.S. Department of Education</u>				
Special Education Cluster				
Passed Through Massachusetts Department of Elementary and Secondary Education				
Special Education Grants to States - 240 FY17	84.027	240-101165-2017-0214		635,828
Special Education Grants to States - Program Improvement FY17	84.027	274-336-7-0214-R		2,847
Special Education Grants to States - Program Improvement FY16	84.027	274-333-6-0214-Q		20,000
Passed Through Massachusetts Department of Early Education and Care				
Special Education Preschool Grants	84.173	2621NORTHBRIDGEPUBLIC		19,006
Special Education Preschool Grants - Program Improvement 298 FY17	84.173	298-995-7-0214-R		2,250
Special Education Preschool Grants - Program Improvement 298 FY16	84.173	298-822-6-0214-Q		191
Total Special Education Cluster				680,122
Passed Through Massachusetts Department of Elementary and Secondary Education				
Title I Grants to Local Educational Agencies - FY16	84.010	305-08566-2016-0214		69,794
Title I Grants to Local Educational Agencies - FY17	84.010	305-101992-2017-0214		292,848
Supporting Effective Instruction State Grant - FY16	84.367	140-090468-2016-0214		11,256
Supporting Effective Instruction State Grant - FY17	84.367	140-118429-2017-0214		67,560
Total U.S. Department of Education				1,121,580
<u>U.S. Department of Homeland Security</u>				
Passed Through Massachusetts Emergency Management Agency				
Assistance to Firefighters Grant	97.044	unknown		17,436
Passed Through Massachusetts Executive Office of Public Safety and Security				
Emergency Management Performance Grants	97.042	1228		2,246
Emergency Management Performance Grants	97.042	1380		1,699
Total U.S. Department of Homeland Security				21,381
Total Federal Expenditures				\$ 1,954,722

The accompanying notes are an integral part of this schedule.

## **TOWN OF NORTHBRIDGE, MASSACHUSETTS**

### **Notes to the Schedule of Expenditures of Federal Awards**

**For the Year Ended June 30, 2017**

#### ***Note 1. Basis of Presentation***

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Town of Northbridge, Massachusetts under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position or cash flows of the Town.

#### ***Note 2. Summary of Significant Accounting Policies***

- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance (Commodities) represent the fair value of commodities provided by the Commonwealth.
- The Town has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### ***Note 3. Subrecipients***

Of the federal expenditures presented in the Schedule, the Town did not provide federal awards to subrecipients.

# TOWN OF NORTHBRIDGE, MASSACHUSETTS

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2017

### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

#### Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major programs:

Child Nutrition Cluster  
Special Education Cluster

Unmodified  
Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ yes ☒ no

Identification of major programs:

#### CFDA Number(s)

10.553/10.555  
84.027/84.173

#### Name of Federal Program or Cluster

Child Nutrition Cluster  
Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

## SECTION II - FINANCIAL STATEMENT FINDINGS

None.

## SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

## SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

<u>Finding #</u>	<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Current Year Status</u>
2016-001	10.555	<u>Eligibility and Verification of Free and Reduced (Other finding)</u>	Resolved

## **Town Manager's Report for the Period of July 16, 2018 – August 17, 2018**

### **1. Meetings Attended:**

- Monday, July 16, 2018 – Met with the OPM for the Fire Station project to discuss site selection with Chief White.
- Monday, July 16, 2018 – Attended the Board of Selectmen's Meeting.
- Tuesday, July 17, 2018 – Attended the School Building Committee Meeting.
- Friday, July 27, 2018 – Read to Children and Parents as part of the "Read Around the Town" Program coordinated by the Whitinsville Social Library Staff.
- Monday, July 30, 2018 – Met with the OPM for the Fire Station project to discuss site selection with Chief White and BPCC Member Kevin Curtin.
- Monday, July 30, 2018 – Met with Chief Warchol and Chief White to discuss Opioid Litigation documentation for counsel.
- Tuesday, July 31, 2018 – Met with J. Shuris, J. Luchini, N. Vaidya re: Pine Grove Cemetery Trust funding.
- Wednesday, August 1, 2018 – Attended a regional Town Managers luncheon.
- Thursday, August 2, 2018 – Met with G. Bechtholdt to discuss FATM warrant articles.
- Friday, August 3, 2018 – Met with G. Bechtholdt and representatives from Paw Steps re: potential STA (Special Tax Assessment).
- Monday, August 13, 2018 – Attended the School Building Committee Meeting.
- Tuesday, August 14, 2018 – Attended the Council on Aging Meeting and issued a Certificate on behalf of the Town to Adele Gentry who is retiring after 18 years of service as an Outreach Worker at the Sr. Center.
- Wednesday, August 15, 2018 – Met with Chairman Melia to discuss Performance Evaluation and the Agenda for the next BoS meeting.
- Wednesday, August 15, 2018 – Conference Call with DPW and Tanko Lighting re: LED Streetlight Conversion Project.
- Friday, August 17, 2018 – Held a Department Managers Meeting.

2. **Balmer School Building Project:** The MSBA has voted to approve the Schematic Design and Project Budget, along with the total facilities grant of **\$46,043,257**. The Selectmen have voted to place the debt exclusion for the project on the State Ballot for November 6, 2018. The warrant article has been reviewed and approved by Town Counsel, MSBA and Bond Counsel. The School Building Committee voted this past Monday, August 13, 2018 to sponsor the article on the Fall Annual Town Meeting Warrant.
3. **DPW Garage Project:** A temporary certificate of occupancy (TCO) remains in-place. The OPM is working with the General Contractor/Engineer-On-Record to finalize the OEM manuals and project close-out documents. The final certificate of occupancy will be issued after the remaining/open items are completed. These include the installation of the permanent heat detector/exhaust fan connection and the existing/new building fire alarm/communication

interconnections, Professional Engineering-On-Record affidavits and "as-builts". The fueling station remains an open item and the OPM is working on a revised delivery/installation schedule.

4. **Fire Station Project (Feasibility Study):** The Town Manager and the Fire Chief have begun working with the OPM team from Cardinal on the Site Selection for inclusion in the RFQ for Designer (Architect) Services. The Fire Chief had produced a list of properties from the Assessor (Town-owned), from the previous study, available parcels, and local knowledge, and is working with the OPM to site a building on the properties in order to eliminate parcels from consideration. The site selection team has met with the OPM several times to discuss site selection and are preparing for site recommendations for the BPCC. Another site review meeting is scheduled for August 20, 2018.
5. **Fall Annual Town Meeting:** The Manager's office has initiated the process for the FATM. Internal calendars and the Finance Committee schedule has been established and staff is aware that the deadline for articles is for the August 20<sup>th</sup> Board of Selectmen Meeting when the Board will vote to set the Warrant, which must be done prior to Friday, August 24<sup>th</sup> at noon. Anticipated articles are School Project Borrowing, CPA Bylaw, Recreational Marijuana Zoning and 3% Local Option Tax, Solar PILOTS, and increase in Board of Health Additional Expenses.