



**Annual Town
Report
2022**



Town of Boxford

TOWN OF BOXFORD

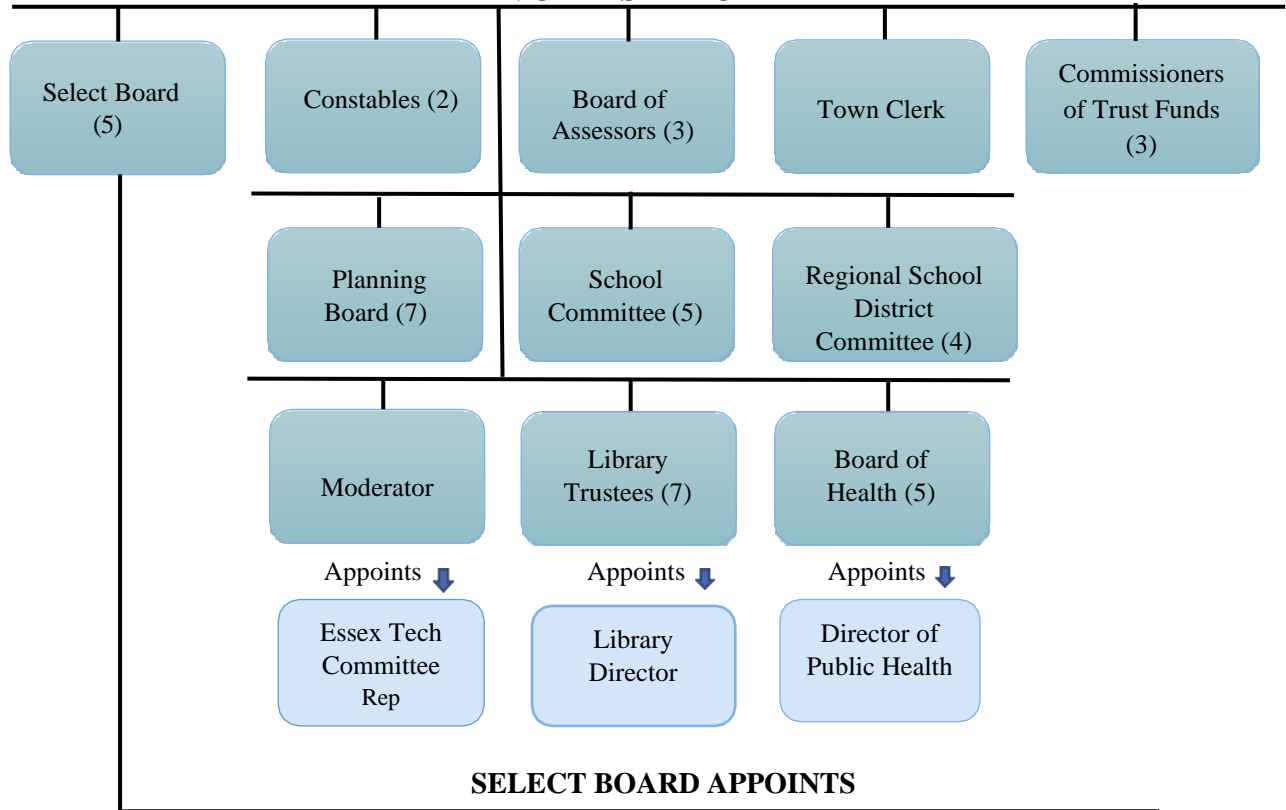
Annual Report 2022



BOXFORD, MASSACHUSETTS

BOXFORD OFFICIALS

VOTERS ELECT



SELECT BOARD APPOINTS

OFFICERS

Town Administrator
 Assistant Town Administrator
 Animal Control Officer
 Assessor
 Communications Director
 Council on Aging Director
 Director of Land Use
 Director of Municipal Finance/
 Town Accountant
 Emergency Management Director
 Fire Chief
 Election Officers
 Forest Warden
 Inspector of Buildings, Wiring,
 Plumbing/Gas
 Police Chief
 Superintendent of Public Works
 Sealer of Weights & Measures
 Town Counsel
 Treasurer/Tax Collector/Parking Clerk
 Veterans' Agent
 Veterans' Grave Officer

COMMITTEES

Agricultural Commission
 Council on Aging
 Cultural Arts Council
 Community Preservation
 Computer Management
 Conservation Commission
 Fence Viewers
 Finance Committee
 Town Forest
 Historic Districts Commission
 Lakes, Ponds & Streams
 Land Committee
 Masconomet Scholarship Committee
 Personnel Board
 Permanent Building
 Recreation
 Recycling
 Registrar of Voters
 Zoning Board of Appeals

AD HOC COMMITTEES

Adaptive Reuse Building Committee
 Border to Boston Trail
 Housing Partnership
 Friends of the Ackerman Playground
 Committee
 Open Space and Recreation Plan
 Committee
 Sustainability Committee
 Cable TV Advisory Committee

INDEPENDENT SERVICES FOR THE TOWN OF BOXFORD

Boxford Athletic Association
 BTA/BOLT, Inc.
 Historic Document Center
 H.A.W.C (Help for Abused Women
 & Children)
 Tri-Town Council on Youth &
 Family Services
 Boxford Cable Access Television

IN MEMORIAM



William E. Salie, Jr.
March 19, 1942 – November 11, 2022

William E. “Bill” Salie, Jr., 80, passed away November 11, 2022 at the E.N. Rogers Veterans Hospital in Bedford after a period of failing health.

Bill was devoted to his family and his dogs. He shared 56 years of marriage with his wife Joan L. (Spooner) Salie, and was often found with his son William E. Salie III.

Bill served on the Boxford Fire Department from 1998-2009, retiring as a lieutenant. He was a long-time member of Andover Sportsmen’s Club and was involved in dog breeding, sports, and rescue over many years. He volunteered at Doberman Rescue Unlimited and rescued many dogs from there that he affectionately referred to as his “old ladies”.

Mary Leona Gormley
July 10, 1936 – November 8, 2022



Mary Leona (Rogerson) Gormley, 86, of Boxford, passed away peacefully on the morning of November 8, at Holy Family Hospital, Methuen. She was born on Prince Edward Island, Canada, and was one of ten children. She met the love of her life, George, when she was only ten years old, picking strawberries on the many fields of PEI. She grew up on the family farm and hard work made her a strong, independent woman. George and Lonnie married in 1956, enjoying 35 wonderful years together. They were blessed with four children, Mary Elaine, Elaine Marie, Nancy Jean and James George. They created their home in Billerica prior to relocating to Boxford.

Her passion for working in her yard and flower gardens was beautiful to see, it brought her much joy and peace. She would bring seasonal flower arrangement and decorations to the front desk at Boxford Town Hall, where she volunteered at the front desk and also volunteered her time as an Election Officer.



Carol May Carter
October 12, 2022

Carol May Carter aged 82 died peacefully at the Kaplan Family Hospice on October 12, 2022. Carol was the beloved wife of Bruce A. Carter. Carol will be greatly missed by her three sons, David, Peter, Kevin, her daughter-in-law, Nicola and her brother George R. Smith. Among those expressing regrets are numerous brothers-in-laws and their wives, nieces and nephews, fraternal friends and neighbors.

Carol grew up in Saugus, MA and graduated from Saugus High School in the Class of 1957. She went on to business school and worked as a secretary for Eastern Gas. Carol and her husband Bruce moved to Boxford when Carol found an empty lot to build a home to raise her three sons. She designed the home in 1974 and it has proved to serve her family well.

Carol worked at Pleasure Island Amusement Park, was a top manager in the country for Tupperware Home Parties, and worked as a manager at DK Family Learning. When it was time to do some other things, Carol enjoyed being the friendly face at Town Hall on Monday afternoons where she volunteered for many years.

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TOWN OFFICERS



TOWN OFFICERS

AMERICAN DISABILITIES ACT COORDINATOR

Mary Ann Nay

ANIMAL CONTROL OFFICER

Helen L. Phillips

ASSISTANT TREASURER

Marielle O'Brien

DEPUTY TAX COLLECTOR

Kelly & Ryan Associates
7 Rosenfeld Drive
Hopedale, MA 01747

DIRECTOR OF ASSESSMENT

Kristin Hanlon

DIRECTOR OF BOXFORD EMERGENCY MANAGEMENT

Robert D. Hazelwood

DIRECTOR OF COMMUNICATIONS

Warren E. Gould

DIRECTOR OF LAND USE

Ross Povenmire

DIRECTOR OF MUNICIPAL FINANCE/TOWN ACCOUNTANT

Kathleen J. Benevento

DIRECTOR OF PUBLIC HEALTH

Kendell Longo

DIRECTOR OF PUBLIC LIBRARY

Kevin Bourque

ELECTION OFFICERS

Judith Anderson
Lois Bell
Ruthann Budrewicz
Karen Collari Troake
Suzanne Cox
Melanie Cullinane

Christine Delaney
Bellatrix Delfino
Michelle Delfino
Joan Gordon
Judy Gore
Virginia Keilty
Stephen Knowles
Piper Leito
Sandy Leito
Susan Lincoln
Walter Mansell
Kirsten Manton
Charlene Mead
Cynthia Middleton
James Middleton
Sarah Mihalchik
Robyn Muetterties
Tatjana Nugteren-Gijsbrechts
Jean O'Dowd
Krystal Parker
Beverly Perkins
Sandra Pinkham
Rebecca Potts
Linda Shea
Jayne Smallman
Jane Theodore
Michael White
Jennifer Wightman
June Wilson
Scott Wilson

ESSEX NORTH SHORE REGIONAL AGRICULTURAL AND TECHNICAL SCHOOL DISTRICT REPRESENTATIVE

Peter Delaney

FIRE DEPARTMENT

Fire Chief - Brian D. Geiger
Captain Tyler Brown
Calum Tilston
Kaitlyn Colangelo

FOREST WARDEN

Brian D. Geiger

INSPECTOR OF ANIMALS

Allison A. Hayes
Ruth Zarach, Alternate

INSPECTOR OF BUILDINGS

Peter Delaney
David Harris, Alternate

ELECTRICAL INSPECTOR

Douglas Small
James J. Carbone, Alternate

GAS/PLUMBING INSPECTOR

Richard Danforth
Ray Abbott, Alternate
Stephan Galinsky, Alternate

PARKING CLERK

Ellen S. Guerin

POLICE DEPARTMENT

Chief of Police - James B. Riter

Patrolmen – Full Time

Lieutenant Matthew Dupont
Sergeant Kara Fitzpatrick
Officer Brooke Lindley
Officer David Barker
Officer Kurtis Anderson
Officer Nathaniel Peabody
Officer Brian Church
Officer Attilio Paglia
Officer Tammy Broughton
Officer Robert Smith
Officer James Bernahrd
Officer Deven Fiandaca

Reserve Police Officers

Officer Louann M. Bonny
Officer Peter Cheverie
Officer Tyler Dechene
Officer Michael Ferraro
Officer Eric Renda, Jr.
Officer Al Manzi
Officer James Collins
Officer Michael Dougherty
Officer Michael Harvey

Officer Rick Kassiotis
Officer William DeCoff

PROCUREMENT OFFICER

Matthew Coogan

SEALER OF WEIGHTS & MEASURES

Richard Zullo

**SUPERINTENDENT/TOWN
ENGINEER, DEPARTMENT OF PUBLIC
WORKS**

Christopher Olbrot

TOWN ADMINISTRATOR

Matthew Coogan

ASSISTANT TOWN ADMINISTRATOR

Brendan Sweeney

TOWN COUNSEL

KP Law, P.C.

TREASURER/TAX COLLECTOR

Ellen S. Guerin

VETERANS' AGENT

Joseph LeBlanc, District Director

VETERANS' GRAVE OFFICERS

Javier G. Morales
David and Laura Valanzia

WEIGHER OF COMMODITIES

David Barker
Kurtis Anderson

ELECTED TOWN OFFICIALS

ASSESSORS, BOARD OF

Mary Murphy (2023)
David F. Benson (2025)
Diana Headrick (2024)

COMMISSIONERS OF TRUST FUNDS

Kathy Zolla (2023)
Bankson C. Riter, Jr. (2025)
Mark Phelan (2024)

CONSTABLES

John Rowan (2023)
David Smallman (2023)

HEALTH, BOARD OF

Richard Taylor, Chair (2023)
Rick Fahrner (2024)
Heather Forand (2023)
Alexander Constan (2025)
Rhonda Hodge (2024)

MODERATOR

Gerald R. Johnston (2023)

PLANNING BOARD

Robert C. Gore (2025)
Angela Steadman (2026)
Holly Langer (2027)
Christian T. Wise (2025)
Patrick G. Canonica (2027)
Ellen Nestervich (2026)
John Adams (2024)

SELECT BOARD

Mary Ann Nay (2022)
Barbara Jessel, Chair (2023)
Charles J. Costello, Clerk (2024)
Peter C. Perkins (2025)
Judith Stickney (2024)
Margaret Chow-Menzer (2025)

SCHOOL COMMITTEE, BOXFORD ELEMENTARY

Elizabeth Palmer (2022)
Carole Jane Hubbard, Chair (2024)
Samantha Abdulla (2025)
Julie Birch Flynn (2023)
Briana Erickson (2023)
Kimberly Nguyen (2025)

SCHOOL COMMITTEE, MASCONOMET REGIONAL SCHOOL DISTRICT

Terri Teleen (2023)
Carolyn Julia Miller (2023)
Joseph McLean (2025)
Patricia Bernheart (2024)
Christine Bolzan (2023)

TOWN CLERK

Robin Phelan (2025)

TRUSTEES OF THE BOXFORD PUBLIC LIBRARY

Glendon Ayer (2022)
Jayne Smallman (2025)
John Paul Ryan (2025)
Amanda LaMantia (2024)
Antigoni Woodland (2023)
Denae Ramos-Pachucki (2024)
Rachel Pelley (2024)

COMMITTEES, BOARDS AND COMMISSIONS

AGRICULTURAL COMMISSION

Randolph Johnson, Chair (2023)
Laura Sapienza-Grabski (2024)
Chuck Kornely (2023)
Louis Athanas (2025)
Frank DiLuna (2025)

Sydney Love (2022)
Kathy Zolla (2023)
Stephanie Meegan (2024)
Carole Davis (2025)
Caren Tackett (2025)
Susan McCraine (2024)
2 Vacancies

COMPUTER MANAGEMENT

David S. Morton (2022)
David Manzi (2024)
Jason Earl Taylor (2023)
3 Vacancies

COUNCIL ON AGING

F. Richard Shaw (2026)
Judith Andersen (2026)
Elizabeth Murphy (2024)
Stephen A. Harvey (2023)
Christina Eckert (2025)
John Shirley (2023)
Alicia Caron (2025)

COMMUNITY PRESERVATION COMMITTEE

John Schwartz, Recreation (2022)
Jim Barnes, Housing Partnership (2023)
J. Steven Merriam, Jr. (2023)
Natasha Grigg, Conservation (2023)
Virginia Havey, HDC (2023)
Barbara G. Jessel (2023)
F. Richard Shaw (2023)
Mark Sullivan, Recreation (2023)
Tiffany Bartke (2023)
Angela Steadman, Planning (2023)

FENCE VIEWERS

Select Board

FINANCE COMMITTEE

Michael E. White, Chair (2025)
Peter Bernardin (2023)
Christopher Wakeman (2025)
Jeffrey A. Yespy (2023)
Phil McManus (2023)
Adam Bartke (2023)
Daniel Volchok (2024)

CONSERVATION COMMISSION

Peter Delaney (2022)
Alan S. Fowler (2022)
Mark Mitsch (2022)
Francis A. DiLuna (2023)
Doug Hamilton (2023)
Natalie Grigg (2025)
David Smallman (2023)
Kerri Lummus (2024)
Greg Kokorda (2023)
Vacancy

HISTORIC DISTRICT COMMISSION

Gwendolen Perkins, Chair (2023)
Virginia Havey (2023)
Andrew Gori (2025)
Heather Barry (2024)
Vacancy

(Alternates)

Christine Barendsfeld (2023)
Vaughn Miller (2024)
Vacancy

CULTURAL COUNCIL ARTS COUNCIL

Marya DeCarlen (2022)

LAKES, PONDS AND STREAMS

Kerri Lummus (2023)
4 Vacancies

LAND COMMITTEE

Peter Delaney (2025)
Peter Bernardin (2023)
Robert C. Gore (2023)
Natasha Grigg (2025)
Stuart Saginor (2023)

MASCONOMET REGIONAL SCHOLARSHIP COMMITTEE

Margaret Costello (2022)
Diane E. Gori (2023)
Andrew Gori (2023)
Joan Gordon (2023)
Dorothy Johnson (2023)
Vacancy

PERMANENT BUILDING COMMITTEE

Margaret Chow-Menzer (2023)
Robert Hazelwood (2023)
Scott Novack (2023)
Thomas Duval (2023)
Richard O'Brien (2023)

PERSONNEL COMMITTEE

Timothy Feeney (2024)
Judy Gore (2025)
Vacancy

RECREATION COMMITTEE

John A. Rowen (2023)
Lisa Donahue (2024)
Kimberly Putney (2024)
Jeff Hixon (2023)
Thomas Stevens (2023)
Mark Sullivan (2023)
Vacancy

RECYCLING COMMITTEE

Karen Sheridan, Chair (2025)
Linda H. Shea (2024)
Georgia Cameron (2023)
Joanna Daniel (2025)
Laura Dike (2023)

REGISTRAR OF VOTERS

Robin Phelan, Town Clerk (2025)
Anne C. Mannheim (2024)
Jeff Linehan (2025)
Ina Missy Bankes (2023)

Assistant Registrar

Michelle Johnson (2022)
Kimberly Alberta (2023)

TOWN FOREST COMMITTEE

David Smallman (2022)
Brian Shea (2023)
2 Vacancies

WEIGHER OF COMMODITIES

David Barker (2023)
Kurtis Anderson (2023)

ZONING BOARD OF APPEALS

Paula Fitzsimmons, Chair (2023)
J. Steven Merriam, Jr. (2024)
Ralph Nay (2024)

(Alternates)

David Valanzia (2023)
2 Vacancies

AD HOC COMMITTEES

ADAPTIVE REUSE BUILDING COMMITTEE

John Adams (2023)
Dan Anastos (2023)
Adam Bartke (2023)
Robert Gore (2023)
Richard O'Brien (2023)
Becky Potts (2023)

SUSTAINABILITY COMMITTEE

Gary Martin, Chair (2023)
Marc Aronson (2023)
Patrick Canonica (2023)
Holly Langer (2023)
Keith Sampson (2023)

BORDER TO BOSTON TRAIL COMMITTEE

Steve Davis (2023)
Carole Davis (2023)
Anthony Brogna (2023)
Mark Phelan (2023)
Al Nierenberg (2023)
David King (2023)
James P. Taggart (2023)

CABLE TELEVISION ADVISORY COMMITTEE

Bradley Sweet (2023)
4 Vacancies

FRIENDS OF THE ACKERMAN PLAYGROUND COMMITTEE

Carrie Yespy (2022)
5 Vacancies

HOUSING PARTNERSHIP COMMITTEE

Joseph C. Hill, Chair (2023)
Jim Barnes (2023)
Bankson Riter (2023)

TOWN OF BOXFORD SCHOOLS

TRI-TOWN SCHOOL UNION – 978-887-0771 (FAX: 978-887-8042)

Superintendent's Office

28 Middleton Road, Boxford, MA 01921

Scott Morrison, Superintendent

Antoinette Valcourt, Administrative Assistant

Steven Greenberg, Assistant Superintendent of Business and Operations

Brian Middleton-Cox, Director of Human Resources

Stephen Clifford, Director of Facilities

SPOFFORD POND ELEMENTARY SCHOOL – 978-352-8616 (Fax: 978-352-7855) 31

Spofford Road, Boxford, MA 01921

Dr. Kathryn Castonguay, Principal

Amanda Sullivan, Assistant Principal

Karen Hussey, Administrative Assistant

Sue True, Administrative Assistant

HARRY LEE COLE ELEMENTARY SCHOOL – 978-887-2856 (Fax: 978-887-0703) 26

Middleton Road, Boxford, MA 01921

Tracey Mara, Principal

Yoonjin Lee, Administrative Assistant

Josephine Lee, Administrative Assistant

Caroline Sommer, Administrative Assistant

MASCONOMET REGIONAL MIDDLE/HIGH SCHOOL 987-887-2323

20 Endicott Road, Boxford, MA 01921

Dr. Michael Harvey, Superintendent (x61040) (Fax: 978-887-3573)

Mary Jo Carabatsos, Ph.D., High School Principal (x11002) (Fax: 978-887-7243)

Katherine DiNardo, Assistant High School Principal (x13094)

Alyssa Schatzel, Assistant High School Principal (x12094)

Jeffrey Sands, Assistant Superintendent Finance and Operations

Phil McManus, Middle School Principal (x20016)

Gavin Monagle, Assistant Middle School Principal (x20023)

ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL DISTRICT

Heidi T Riccio, Ed.D., Superintendent-

Director Shannon Donnelly, Principal

565 Maple Street, Hathorne, MA 01937

978-304-4700

INDEPENDENT SERVICES FOR THE TOWN OF BOXFORD

BOXFORD CABLE ACCESS TELEVISION

1 Camelot Drive
Boxford, MA 01921
www.boxfordcabletv.com
Melissa Scheirey, President

BTA/BOLT, Inc.

Boxford Trails Association/
Boxford Open Land Trust, Inc.
7 Elm Street 2nd Floor
PO Box 95
Boxford, MA 01921
Jessica Grigg, President
978-887-7031

H.A.W.C.

Help For Abused Women and their Children
27 Congress Street
Salem, MA 01970
Sara Stanley, Executive Director
978-744-8552

HISTORIC DOCUMENT CENTER

173A Washington Street – PO Box 122
West Boxford, MA 01885
Hours: Wednesday 9AM - 4PM
Saturday 10AM – 3PM
Robin Siegel, Archivist
978-352-2733

TRI-TOWN COUNCIL ON YOUTH AND FAMILY SERVICES, INC.

P.O. Box 219
5 Main Street
Topsfield, MA 01983
Meredith Shaw, Executive Director
978-887-6512

MEETING AND SCHEDULE TOWN BOARDS/COMMITTEES

SELECT BOARD – Meets every other Monday at 7:00PM in Meeting Room 1, remote option available, Boxford Town Hall at 7A Spofford Road (Summer schedule varies).

FINANCE COMMITTEE – Meets at Town Hall/Virtual Meetings 7A Spofford Road, during budget season. (check Town Website and bulletin board in Town Hall for postings)

CONSERVATION COMMISSION – Meets every first and third Thursday of the month at 7:00pm - Virtual Meetings or in Meeting Room 1 at Boxford Town Hall

BOARD OF HEALTH – Meets bi-monthly in the Town Hall. (check the Town Website and bulletin board in Town Hall for postings)

PLANNING BOARD – Meets every third Wednesday of the month at 7:00PM - Virtual Meetings or Meeting Room 1 at Boxford Town Hall

ZONING BOARD OF APPEALS – Meets the fourth Thursday of the month at 7:30PM Virtual Meetings or Meeting Room 1 at Boxford Town Hall

BOARD OF ASSESSORS – Meets monthly in the Town Hall/ Virtual Meetings (check Town Website and bulletin board in Town Hall for postings)

All other Board and Committee meetings will be posted on the Town Hall Bulletin Board by the Town Clerk's Office. Call the town Clerk's Office on 978-887-6000 x501 if you wish to post a committee/board meeting.

(Additional meetings and/or changes are posted on the Town Hall Bulletin Board)

GENERAL GOVERNMENT



SELECT BOARD

In 2022, the Select Board continued to function as the Chief Executive body and chief policy making body for the Town, with a focus on maintaining facilities, investing in infrastructure and capital projects, and exploring strategies to improve services and operations through technology.

Personnel

In May, the Select Board welcomed Margaret Chow-Menzer as its recently elected member. This is Margaret's first term on the Board, but she is a familiar face, having served on the Permanent Building Committee for many years.

Margaret was elected to the seat vacated by Mary Anne Nay. After 12 years of dedicated service, Mary Anne Nay chose not to seek re-election. We thank Mary Anne for her commitment to her community, and we are grateful she continues in her role as the ADA Coordinator for the Town.

Board member Peter Perkins was re-elected to the Board in May 2022. Peter was first elected in 2007 and is currently in his 6th term on the Select Board. Barbara Jessel remained the Chair of the Select Board in 2022 with Chuck Costello and Peter Perkins serving as Clerks of the Board.

The Select Board would like to recognize Kathy Benevento, who officially retired in December 2022. Kathy served as Finance Director since 2006, during which time she reduced expenditures through Finance Department staffing changes, outsourcing payroll processing, and implementing paperless transactions and record storage. She worked in close collaboration with the Finance Committee, Select Board, and department heads in the management of town finances. Her integrity and professionalism earned her the respect of residents, employees, and committee members. She led the financial team in a collaborative manner that directly contributed to the upgrade and maintenance of the Town's AAA bond rating, reflective of a strong budgetary performance and adherence to sound financial policies. She retires leaving the Town of Boxford in excellent financial condition supported by well-maintained records and reporting systems. While we congratulate and thank her for her service to the Town of Boxford, we are fortunate that we don't have to say goodbye; Kathy has taken on a new role as the part-time Town Accountant.

In June, Brendan Sweeney began working for the Town as the new Assistant Town Administrator. Brendan comes to Boxford from state government, where he worked in the executive finance office developing the state's annual operating and capital budgets and, more recently, managing all federal COVID-19 pandemic relief funding for cities and towns. Brendan hit the ground running, coordinating with the Waste Stream Task Force and Board of Health on negotiating a new trash contract, developing a paperless performance evaluation process, and taking on the daily duties of managing the Town's operating budget. Brendan brings experience in finance and governance, fresh perspectives, and lots of enthusiasm to the Town.

The Select Board also welcomed the following new staff members to the Town of Boxford in 2022:

- Kim Alberta, Assistant Town Clerk

- James Bernhard, Police Officer
- Deven Fiandaca, Police Officer
- Stacey Fournier, Inspectional Services/ ZBA Administrative Assistant
- Nicholas Giangregario, DPW HEO
- Laurie Levine, Librarian
- Meredith Penta, Park Program Director
- Christos Pouloupoulos, DPW Laborer

The Town of Boxford relies on a combination of experienced and professional staff members and dedicated volunteer residents to effectively administer Town operations efficiently. In 2022, the Select Board appointed new members to the following boards and committees:

- John Adams, Adaptive Reuse of Buildings Advisory Committee
- Dan Anastos, Adaptive Reuse of Buildings Advisory Committee
- Adam Bartke, Adaptive Reuse of Buildings Advisory Committee
- Christina Eckert, Library Board of Trustees
- Robert Gore, Adaptive Reuse of Buildings Advisory Committee
- Doug Hamilton, Conservation Commission
- Jeff Hixon, Recreation Committee
- Greg Kokorda, Conservation Commission
- Richard O'Brien, Adaptive Reuse of Buildings Advisory Committee
- Becky Potts, Adaptive Reuse of Buildings Advisory Committee
- Bankson Riter, Housing Partnership Committee
- Thomas Stevens, Recreation Committee
- Mark Sullivan, Recreation Committee and Community Preservation Committee
- David Valzania, Veterans' Graves Officer
- Laura Valzania, Veterans' Graves Officer
- Daniel Volchok, Finance Committee

Center at 10 Elm Project Construction

In 2022, the Town Administrator actively worked on behalf of the Select Board with the Permanent Building Committee on the ongoing construction oversight for the new Center at 10 Elm. The Select Board was able to secure \$130,000 in state earmarks to help fund this project. The Center at 10 Elm reached substantial completion in December of 2022.

In November 2022, the Select Board established a 5-member 10 Elm Community Committee to consider how 10 Elm will be used for community events and programming beyond the Council on Aging's ("COA") offerings. In 2023 the Committee will determine the capacity at 10 Elm to program community events. This includes assessing which new spaces at 10 Elm would be available and which days of the week or times of day will be available. The Committee will identify groups or organizations that may be interested in developing programs at 10 Elm and reach out to these groups to discuss opportunities.

Adaptive Reuse of Facilities, 4 Middleton Road and 188 Washington Street

In 2022, the Boxford Select Board began developing a plan for the future uses of the former COA building at 4 Middleton Rd and the former West Library at 188 Washington St. This included establishing the [Adaptive Reuse of Buildings Advisory \(ARBA\) Committee](#) to consider a comprehensive analysis of potential reuses for the town-owned buildings. The ARBA Committee consists of representatives from the Land Use Committee, Planning Board, Finance Committee and Permanent Building, as well as 2 at-large residents. The Committee's analysis will include future uses by the municipality as well as the potential benefits of disposing of either of these properties. The Committee will provide a comprehensive recommendation to the Select Board for its consideration.

The Town of Boxford was awarded a \$25,000 FY23 Community One Stop for Growth grant through the Massachusetts Development Finance Agency for real estate technical assistance to support the ARBA Committee in their analysis. The ARBA Committee will be working with a technical assistance consultant team, led by StudioLuz, in 2023. There will be numerous opportunities for public input throughout this process, including public workshops in May 2023.

5 Year Capital Improvement Program and Capital Projects

Town departments worked with the Town Administrator to create a new, [5-year Capital Improvement Program](#) submitted to the Select Board in early 2023. The Program includes 78 projects and a total capital investment of \$42 Million over five years, beginning Fiscal Year 2024 through Fiscal Year 2028. The free cash capital and debt requests warrant articles included in the May 9, 2023 Annual Town Meeting were developed in the FY2024 to FY2028 capital planning process. The program report is available on the [Town Administrator webpage](#). In 2022, the Select Board worked with the state legislative delegation to secure funding to help reduce the local burden to fund capital projects. This included \$20,000 for the replacement of Fire Department Automated External Defibrillators (AEDs), \$50,000 for a new well to serve the Town Hall and Police Station campus, and \$20,000 for a traffic analysis of the intersection of Main Street and Lawrence Road. We thank our 2022 state legislative team, Senator Bruce Tarr, and Representatives Tram Nguyen and Lenny Mirra, for obtaining these funds and for their continued support of the Town of Boxford.

The Select Board completed the purchase of 27 Main Street in April of 2022. Funding for the purchase of the property was appropriated at the 2021 Annual Town Meeting. In the fall of 2022, the Select Board contracted with a company to complete the asbestos abatement and demolition of the house and barn on the property. The demolition was completed in February 2023 and was funded entirely through an EPA Brownfields grant administered through the Merrimack Valley Planning Commission.

In 2022 the Town was awarded grant funds for the engineering and design for the next segment of the Border 2 Boston Rail Trail from Georgetown Road to Depot Road, including a \$172,000 MassTrails grant and a \$250,000 Federal FY23 Earmark through Congressman Seth Moulton. The

project will be at 25% design by the summer of 2023. The northern segment of the rail trail, starting at Georgetown Rd and heading into the Town of Georgetown, will be at 100% design completion in early 2023. MassDOT has tentatively scheduled construction to begin in 2024.

Willow Rd Culvert Replacement

In 2019, during routine culvert inspections, the Town found that the corrugated metal pipe (CMP) in the Willow Rd culvert had rusted and failed. Without the full integrity of the pipe, erosion coupled with significant precipitation would eventually cause a complete failure of the culvert and subsequently roadway failure washout. Funding was appropriated for design and construction for a complete replacement of the existing culvert with a new precast box culvert. The project was designed and permitted to meet or exceed MA Stream Crossing Standards as required by the local Conservation Commission. This also reinforces the town's resiliency with a larger culvert promoting stream health and mitigating larger stormwater flows.

The culvert was designed, permitted, and bid in 2021 for construction. However, due to the pandemic, production of the pre-cast elements was delayed. The culvert was replaced in June of 2022, and construction required a portion of Rt 133 to be closed during the duration of the project. DPW and our Public Safety Team worked diligently in the weeks leading up to construction and throughout the project to coordinate with residents and business owners along to corridor to minimize any inconveniences and establish the safest and least disruptive detour routes. [The project](#) was completed in 23 days, weeks ahead of schedule, and Willow Road reopened on June 29th. Thank you to the Boxford Police Department, Communications Department, School Administration, the Conservation Commission, our Public Works employees, and our neighbors of Georgetown and Groveland. We appreciate the patience of our residents and local businesses throughout this important project.

American Rescue Plan Act (ARPA) Funds

In 2022 the Select Board continued to work with the Town's ARPA Committee to implement the plan for utilizing the Town of Boxford's allocated federal Coronavirus Local Fiscal Recovery Funds (CLRF) pursuant to the American Rescue Plan Act of 2021. Boxford's CLRF is \$2,490,492. The ARPA Committee consists of two members of the Select Board, a member of the Finance Committee, the Finance Director, and the Town Administrator. Over half of the funding has been allocated for the engineering design and reconstruction of 4 priority culverts in critical condition. Two of these culverts, Glendale Road and Middleton Road, are scheduled to be reconstructed in 2023. The ARPA funds dedicated to culverts were also utilized to leverage additional grant funds. In 2022, the Town was awarded a Municipal Vulnerability Preparedness (MVP) program Action Grant in the amount of \$265,900 to complete the project entitled "Increasing Watershed Scale Resiliency in Boxford Through Culvert Upgrades in the Howlett Brook Watershed", which funds the engineering design to upgrade two additional culverts.

Other ARPA funded projects include tents for the COA and 2021 Annual Town Meeting, COVID tests for residents, the new generator at the Center at 10 Elm, and the Medical Response Pilot Program.

Going forward, with approval of the Select Board, the ARPA Committee will continue to meet on an as needed basis to track federal and state funding opportunities, as well as explore and recommend other ARPA expenditures.

Medical Response Pilot

The Select Board continued working with the Public Safety Departments on the Medical Response Pilot program, which started in August 2021 and is funded with a portion of the Town's ARPA funds.

The [Medical Response Pilot Program](#) creates a new shift for a Boxford firefighter dedicated to respond directly from their home to a medical call during hours not covered by career firefighters (evenings and weekends). The weekday shift hours are overnight from 5PM to 7AM, and there are 2 shifts both on Saturday and Sunday to cover weekends. Firefighters working these shifts are paid a stipend in addition to their regular compensation when responding to a call. Firefighters are also afforded a Boxford Fire Department vehicle equipped with medical equipment to take home during the shift. The on-call shift guarantees that there is always a Boxford Fire Fighter available to directly respond to medical calls.

In the nine months of 2021 prior to the start of the Pilot Program, the call response time by the Boxford Fire Department was greater than 8 minutes for 60% of all calls. During that same timespan (January - September) in 2022, only 49% of calls had a response time from the Boxford Fire Department of greater than 8 minutes, a notable reduction. There has been a significant increase in the number of calls that the Fire Department has been able to respond to within the 4 – 7.99-minute response time range in the first nine months of 2022, with the Pilot Program fully operational, when compared to the same nine-month period of 2021, prior to the launch of the Pilot Program. This data is encouraging, and indicates the pilot is contributing to improved medical response times.

Article 5 at May 9, 2023 Town Meeting would fund the Medical Response Project in the Fiscal Year 2024 operating budget by appropriating an additional \$75,000. Additional information on the Medical Response Pilot program can be found on the [project website](#).

Investments in Technology

The Select Board returned to in-person meetings in the summer of 2022, but not without first developing a remote hybrid option for attendees. The Town used ARPA funds to purchase remote meeting equipment that includes a large TV screen, camera, and sound system in Meeting Room 1 at Town Hall, allowing attendees the ability to access meetings remotely through Zoom and interact with in-person attendees at Town Hall. It's been a very useful tool and always interesting to hold meetings with residents as they travel abroad! With a few adjustments, the hybrid setup

has been effective and allows greater access to public meetings. The plan is to expand our hybrid meeting options to other Town Hall meeting rooms.

The Town was also successful in receiving a \$31,600 state Community Compact Cabinet Information Technology grant to purchase and launch online permitting software for the Building Department. E-permitting helps streamline the permitting processes, allowing the Building Department to review applications and route workflow more thoroughly and efficiently. The web-based, e-permitting solution will also improve customer service by allowing contractors and residents to apply and manage applications remotely, as well as make payments online. [As of April 2023, the Town's e-permitting software, OpenGov, is now live.](#)

At May 2022 Annual Town Meeting, residents appropriated funds for the Permanent Building Committee, DPW, and Town Administrator to work together to implement a facilities management software system to be used by the Town to track building and field maintenance needs. This includes but is not limited to, routine maintenance, capital planning for end-of-life cycles, work orders and operating budgets. In addition to the current building maintenance that is required in all the town buildings, increasingly, the Town is installing sophisticated assets that require maintenance in order to operate properly and extend life. The software will launch in 2023.

Funding for a new Computer Aided Dispatch (CAD) and Police and Fire Records Management Software (RMS) was also appropriated at May 2022 Annual Town Meeting. This is a critical software for the Communications Department and contains all the computer data maintained and used daily by the Communications, Police and Fire Departments. The Communications Department is working with the Public Safety Team on implementing the new CAD RMS software, ProPhoenix. It will be live in 2023.

Municipal Aggregation

The Select Board has been working with the Sustainability Committee on implementing Boxford Community Electricity, a program that will provide residents and businesses more electricity supply options and more renewable energy. The program is a Town-vetted alternative to National Grid's default supply and other third-party electricity suppliers. Following the Town's second public review, the Select Board voted to approve the [Updated Aggregation Plan for Boxford Community Electricity](#) on August 29, 2022. The Program may only launch after approval of the Aggregation Plan from the Department of Public Utilities (DPU). DPU held the required public hearing on the Aggregation Plan on November 22, 2022. Now we await DPU's review. Additional information can be found on boxfordelectricity.com.

MBTA Communities

The Select Board addressed the state's new MBTA Communities Program in 2022 and the effects it could have on the community. In early 2022, the Department of Housing and Community Development issued draft compliance guidelines applicable to MBTA Communities that are part of the amendments to the Zoning Act enacted by the Housing Choice Act. The draft compliance guidelines outlined steps communities must take to adopt a required as-of-right multi-family

housing district in order to remain eligible for certain state grant programs, including Housing Choice, Local Capital Projects Fund, and MassWorks Infrastructure Program. Boxford is considered a MBTA Community because the Town directly borders municipalities with commuter rail service. The Select Board advocated on behalf of the Town to reduce the housing unit and density zoning requirements of the program, including working with the state legislative delegation and the Merrimack Valley Planning Commission, and submitting public comment directly and with our neighboring communities to Secretary Michael Kennealy of the Executive Office of Housing & Economic Development. As a result, the state reduced the housing unit and density zoning requirements for smaller communities like Boxford without mass transit options. Nevertheless, the guidelines do not acknowledge communities like Boxford that are rural in character and lack any of the infrastructure necessary for smart growth and transit-oriented development. The Town did submit a Compliance Action Plan, but the density requirements in Section 3A would still be a dramatic change from local land use patterns, and there are limits and constraints in terms of limited infrastructure and services, reliance on septic and well systems, and the abundance of wetlands and conservation lands. The Town will rely on outside technical assistance in 2023, particularly through the Merrimack Valley Planning Commission, to better understand how and whether the Town of Boxford will be able to comply with Section 3A by the end of 2025.

Town-wide Goal Setting

In August, the Select Board engaged with Town department heads and board/committee chairs regarding the Town's ongoing town-wide goal setting process. Specifically, it was requested that these department heads and board/committee chairs formulate the following for Select Board review:

- Key areas of concern, need, and opportunity to consider over the next two years
- Policy and operational goals specific to your board or committee.

Many of the Town-wide goal submissions by boards and committees identified the need to improve communication and coordination in town government. In response, the Select Board held a roundtable with the Chairs of the Town's Boards and Committees to briefly provide an update on what they're working on in January 2023. We hope to have these roundtable discussions periodically as a way for all of us to check in and learn about what's going on in Town, and to better coordinate our efforts.

In 2023 the Select Board, with the assistance of the Town Administrator's office, will continue to formulate town-wide goals that will guide action by Town departments and board/committees in the future.

Learn more about the Select Board

We ask residents to stay informed on what's happening in Town Government, and we encourage residents to join our meetings and be part of the discussion. Agendas and minutes for Select Board meetings can be found on the [Board website](#). In addition, Boxford Cable Access Television

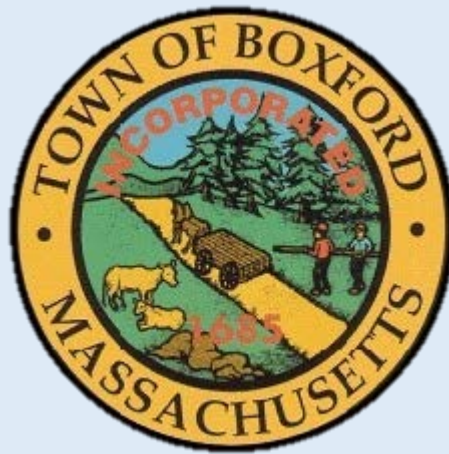
(BCATv) records all meetings that can be accessed from their [website](#). The [Town Administrator webpage](#) is also a resource to learn more about Select Board initiatives.

The Select Board is proud of all the Town accomplished, collaboratively, in 2022. We look forward to celebrating greater successes, together, in 2023.

Respectfully submitted,

Barbara G. Jessel, Chair
Charles J. Costello, Clerk
Peter C. Perkins
Judith A. Stickney
Margaret Chow-Menzer

TOWN CLERK



BOXFORD ANNUAL TOWN MEETING MINUTES

TUESDAY, MAY 10, 2022

A quorum being present, Town Moderator Gerald Johnston called Boxford's 2022 Annual Town Meeting to order at 7:27pm in the Masconomet Regional School District Auditorium at 20 Endicott Road.

It was moved by Select Board Chair Barbara Jessel of 23 Lily Pond Road and duly seconded that the Moderator not be required to read articles or motions of the warrant verbatim and further that he be authorized to summarize articles and motions as he deems appropriate. This article passed by unanimous voice vote.

It was moved by Barbara Jessel and duly seconded to consider the initiative petitions contained in Articles 25 and 26 out of order, after Article 6. This motion passed by majority voice vote.

ARTICLE 1. To receive and place on file the reports of the Town Officers and Committees without ratification of any action taken or authorization of any action proposed; or take any other action thereon.

Sponsored and Supported by the Select Board

It was moved by Barbara Jessel and duly seconded to receive and place on file the reports of the Town Officers and Committees without ratification of any action taken or authorization of any action proposed. This motion passed by unanimous voice vote.

ARTICLE 2. To see if the Town, in accordance with M.G.L. Chapter 150E, section 7, **will vote to appropriate a sum of money to fund the first-year cost items contained in the following collective bargaining agreement** recently negotiated and ratified by the Select Board between the Town and the following Union which has a term of July 1, 2022 through June 30, 2025:

- **American Federation of State, County and Municipal Employees, AFL-CIO Council #93, Local 939, Boxford DPW Employees**

Said collective bargaining agreement is on file with the Town Clerk; funding for the cost items in the first year of said agreements is included in the general operating budgets of the Town; or take any other action thereon.

Sponsored by Select Board

Select Board to make recommendation at Town Meeting

Finance Committee to make recommendation at Town Meeting

It was moved by Select Board member Charles Costello of 42 Rowley Road, and duly seconded, in accordance with M.G.L. Chapter 150E, section 7, to appropriate a sum of money to fund the first-year cost items contained in the following collective bargaining agreement, on file with the Town Clerk, recently negotiated and ratified by the Select Board between the Town and the American Federation of State, County and Municipal Employees, AFL-CIO Council #93, Local 939, for the period July 1, 2022 to June 30, 2025. Funding for the first-year cost items is included in the general operating budget for the Town in Article 4. This motion passed by unanimous voice vote.

ARTICLE 3. To see if the Town will vote to adopt the **Classification Plan and Compensation Plan** for FY 2022, as submitted by the Personnel Board under Chapter 23 of the Town Code; said Classification Plan and Compensation Plan as printed on pages 21 through 24 of this warrant; funding for estimated costs of said plan included in the proposed general operating budget of Town in Article #6; or take any other action thereon.

Sponsored and Supported by the Personnel Board
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Personnel Board Chair Timothy Feeney of 21 Haymeadow Road, and duly seconded, to adopt the Classification Plan and Compensation Plan for FY 2023, as submitted by the Personnel Board under Chapter 23 of the Town Code; said Classification Plan and Compensation Plan as printed on pages 17 through 20 of this warrant; funding for estimated costs of said plan included in the proposed general operating budget of Town in Article 4. This article passed by unanimous voice vote.

ARTICLE 4. To **act on the proposed budget** and see what sums of money the Town will vote to raise and appropriate, or transfer from available funds, for the use of several departments for Fiscal Year 2023, to wit: General Government, Financial Administration, Public Safety, Education, Public Works, Health & Human Services, Culture & Recreation, Employee Benefits, Debt Service, and all other necessary proper expenses during said fiscal year; and authorize expenditure of these funds under the direction of the appropriate listed department; or take any other action thereon.

Sponsored and Supported by the Finance Committee
Estimate: **\$37,797,762**
The proposed budget is printed on pages 19 and 20 of this warrant.
Select Board recommends adoption of this article

It was moved by Finance Committee Chair Michael White of 26 Highland Road, and duly seconded, to raise and appropriate \$37,797,762 for the use of several departments for Fiscal Year 2023, to wit: General Government, Financial Administration, Public Safety, Education, Public Works, Health & Human Services, Culture & Recreation, Employee Benefits, Debt Service, and all other necessary

proper expenses during said fiscal year; and authorize expenditure of these funds under the direction of the appropriate listed department. This motion passed by unanimous voice vote.

ARTICLE 5. To **act on the list of proposed equipment and capital purchases** for FY 2023 and see what sums of money the Town will vote to transfer from Free Cash, for the use of several departments for fiscal year 2023, and authorize expenditure of these funds for such purposes under the direction of the appropriate listed department and authorize the Select Board or School Committees to dispose of any equipment declared surplus if replaced; or take any other action thereon.

Sponsored and supported by the Select Board

Estimate: **\$1,252,000**

Finance Committee recommends adoption of this article

Permanent Building Committee recommendations as noted

The proposed FY23 capital budget is printed on page 21 of this warrant.

It was moved by Select Board member Peter Perkins of 385 Main Street, and duly seconded, to approve the list of proposed equipment and capital purchases for FY 2023 as shown on page 21 of this warrant and transfer from Free Cash the sum of \$1,252,000 for the use of several departments for fiscal year 2023, and authorize expenditure of these funds for such purposes under the direction of the appropriate listed department and authorize the Select Board to dispose of any equipment declared surplus if replaced. This article passed by majority voice vote.

ARTICLE 6. To see if the Town will vote **to raise and appropriate, borrow, or transfer from available funds the sum of \$7,600** to fund consulting services to assist with the preparation and mandatory update of the Town's Other Post Employment Benefit (OPEB) liability report, said funds to be expended under the direction of the Select Board.

Sponsored and Supported by Board of Selectmen

Finance Committee recommends adoption of this article

ARTICLE 6. It was moved by Select Board member Judith Stickney of 1 Lawrence Road, and duly seconded, to transfer from Free Cash the sum of \$7,600 to fund consulting services to assist with the preparation and mandatory update of the Town's Other Post Benefit Employment (OPEB) liability report. This article passed by majority voice vote.

ARTICLE 25. Be it resolved that the Town of Boxford does not support, nor does it approve the planning and construction of a circular intersection control structure, including but not limited to a roundabout, rotary, or traffic circle, at the intersection of Washington Street and Main Street in West Boxford. The Boxford Select Board is instructed by this decision to cease all planning and expenditure of any Town funds, including MGL Chapter 90 funds, for any such

a circular intersection structure. Any future proposal for traffic control at the Washington and Main intersection shall be brought before an Annual Town Meeting for approval before any funds are expended for its planning or construction.

Sponsored by Initiative Petition

Select Board does not recommend adoption of this article

It was moved by Richard Taylor of 172 Washington Street, and duly seconded, to amend the warrant article to read as follows:

Be it resolved that the Town of Boxford does not support, nor does it approve the planning and construction of a circular intersection control structure, including but not limited to a roundabout, rotary, or traffic circle, at the intersection of Washington Street and Main Street in West Boxford. By this resolution and vote of the Town, all planning and expenditure of any Town funds, including MGL Chapter 90 funds, for any such a circular intersection is to immediately cease. Any future proposal for traffic control at the Washington and Main intersection shall be brought before a Town Meeting for approval before any funds are expended for its planning or construction.

The motion to amend passed by a vote of 150 yes, 48 no.

The amended article passed by a vote of 135 yes, 110 no.

ARTICLE 26. The Town directs the Boxford Select Board that Town or Chapter 90 Funds (MGL Chapter 90 §34) intended for improvement of roads and byways in Boxford, shall not be expended for new structures or projects, such as planning and construction of circular intersection controls including roundabouts, rotaries, and traffic circles; signal controlled intersections such as traffic lights; widening of existing roadways by more than 15%; installation of curbs and sidewalks; or any other new changes, without approval at an Annual Town Meeting. Annual Town Meeting approval shall be required prior to any further action on or expenditure for the Route 133 ‘Rehabilitation’, MassDOT project Boxford #606721. Expenditure of Chapter 90 funds for the repair or replacement of existing roadways and supporting structures such as culverts and bridges may be made by vote of the Select Board without Town Meeting approval.

Sponsored by Initiative Petition

Select Board does not recommend adoption of this article

It was moved by Richard Taylor, and duly seconded to amend Article 26 to read as follows:

Be it resolved by vote of the Town that hereafter no Town or Chapter 90 Funds (MGL Chapter 90 §34) intended for improvement of roads and byways in Boxford, shall not be expended for new structures or projects, such as planning and construction of circular intersection controls including roundabouts, rotaries, and traffic circles; signal controlled intersections such as traffic lights; widening of existing roadways by more than 20%; installation of curbs and sidewalks; or any other new changes, without approval at Town Meeting. Town Meeting approval shall be

required prior to any further action on or expenditure for the Route 133 “Rehabilitation”, MassDOT project Boxford #606721. Expenditure of Chapter 90 funds for the repair or replacement of existing roadways and supporting structures such as culverts and bridges may be made by vote of the Select Board without Town Meeting approval.

The motion to amend passed by majority voice vote.

The amended motion failed by a vote of 90 yes, 134 no.

ARTICLE 7. To see if the Town will vote to accept the provisions of MGL Chapter 60 Section 3F to designate a place on the Town municipal property tax bills and/or motor vehicle excise bills or mail with such bills a separate form whereby taxpayers of town may voluntarily check off, donate and pledge an amount of money which shall increase the amount already due to establish and fund a municipal veterans’ assistance fund which shall be under the supervision of the local veterans’ agent, the board or officer in charge of the collection of the municipal charge, fee or fine or the town collector of taxes. Money in the fund shall be used to provide support for Boxford veterans and their dependents in need of immediate assistance with food, transportation, heat and oil expenses. The town’s local veterans’ agent shall: (i) establish an application process for Boxford veterans and their dependents to obtain assistance; (ii) establish standards for acceptable documentation of veteran status or dependent status; and (iii) establish financial eligibility criteria for determining need and amount of assistance for eligible applicants. The veterans’ services department shall be responsible for reviewing each applicant and fairly applying the eligibility and level-of-need standards, or to take any other action thereon.

Sponsored and supported by the Select Board

It was moved by Select Board member Mary Anne Nay of 2 Woodhill Lane to accept the provisions of Massachusetts General Law Chapter 60 Section 3F to designate a place on the Town municipal property tax bills and/or motor vehicle excise bills or mail with such bills a separate form whereby taxpayers of town may voluntarily check off, donate and pledge an amount of money to a municipal veterans’ assistance fund, to be established, and administered as described in and in accordance with Article 7 of this warrant. This motion passed by unanimous voice vote.

ARTICLE 8. To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 59 Section 5 (57), which will allow seniors who receive “circuit breaker” tax credits on their Massachusetts state income taxes to obtain a reduction of their real estate taxes up to the amount of their credits, or to take any other action thereon.

Sponsored and supported by the Board of Assessors and Council on Aging
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by David Benson of 24 Middleton Road, Chair of the Board of Assessors, to accept the provisions of Massachusetts General Law Chapter 59 Section 5 (57), which will allow seniors who receive “circuit breaker” tax credits on their Massachusetts state income taxes to obtain a reduction of their real estate taxes up to the amount of their credits. This motion passed by unanimous voice vote.

ARTICLE 9. To see if the Town will vote to set the **annual curbside solid waste collection fee at \$3.00 for each 32-gallon bag** or container (each use); or take any other action thereon.

Sponsored and Supported by the Board of Health
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Richard Taylor, Chair of the Board of Health, **to set the annual** curbside solid waste collection fee at \$3.00 for each 32-gallon bag or container (each use). This motion passed by unanimous voice vote.

ARTICLE 10. To see if the Town will vote to appropriate **\$700,000.00** to be expended, under the direction of the Select Board, to purchase and equip a replacement fire truck pumper tanker vehicle, including the payment of all costs incidental or related thereto (the “Project”); and to meet this appropriation, authorize the Treasurer with the approval of the Select Board to borrow under and pursuant to Massachusetts General Laws Chapter 44, Section 7, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor; and to authorize the Chief Procurement Officer and the Select Board to enter into any and all agreements and execute any and all instruments as may be necessary on behalf of the Town to effectuate the execution of said Project; provided further that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount received prior to the issuance of any bonds or notes under the authority of this vote; or take any other action thereon.

Sponsored and supported by Select Board
Finance Committee recommends adoption of this article

It was moved by Select Board member Peter Perkins of 385 Main Street, to borrow and appropriate \$700,000.00 to be expended, under the direction of Select Board, to purchase and equip a replacement fire truck pumper tanker vehicle, including the payment of all costs incidental or related thereto, as described in and in accordance with Article #10 of this warrant. This motion passed by unanimous voice vote.

ARTICLE 11. To see if the Town will vote to **appropriate or reserve from the Community Preservation Fund annual revenues** in the amounts recommended by the Community Preservation Committee for committee administrative expenses, debt service, community preservation projects and other expenses in Fiscal Year 2023, with each item to be considered a separate appropriation:

Appropriations:

From FY 2023 estimated annual revenues for Sawyer-Richardson Open Space Bond
\$146,450
From FY 2023 estimated annual revenues for Lincoln Hall Renovation Bond expense \$42,219
From FY 2023 estimated annual revenues for Haynes Land Purchase Bond expense
\$120,625
From FY 2023 estimated annual revenues for Aaron Wood Renovation Bond expense
\$14,421
From FY 2023 estimated annual revenues for Boxford Commons Bond expense
\$138,500
From FY 2023 estimated annual revenues for 10 Elm Street Bond Expense
\$77,500
From FY 2023 estimated annual revenues for Committee Administrative Expenses
\$63,394

Reserves:

From FY 2023 estimated annual revenues for Community Housing Reserve
\$126,788
From FY 2023 estimated annual revenues for Budgeted Reserve
\$530,000

or take any other action thereon.

Sponsored and supported by the Community Preservation Committee
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Community Preservation Committee Chair Natasha Grigg of 92 Lake Shore Road to appropriate or reserve from the Community Preservation Fund annual revenues in the amounts recommended by the Community Preservation Committee for committee administrative expenses, debt service, community preservation projects and other expenses in Fiscal Year 2023, to be spent under the direction of the Community Preservation Committee, as described in and in accordance with Article #11 of this warrant. This motion passed by unanimous voice vote.

ARTICLE 12. To see if the Town will vote to appropriate **\$25,000** from the Undesignated Community Preservation Fund balance **to be deposited into the Conservation Fund established pursuant to the Conservation Commission Act, M.G.L. Ch. 40 s. 8C, for use by the Conservation Commission on projects that satisfy eligibility requirements of both M.G.L. Ch. 40 s. 8C and the Community Preservation Act, M.G.L. Ch. 44B;** any expenditure of such funds to be authorized by the Conservation Commission in consultation with the Community Preservation Committee; or take any other action thereon.

Sponsored and supported by the Community Preservation Committee
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Natasha Grigg to appropriate \$25,000 from the Undesignated Community Preservation Fund balance to be deposited into the Conservation Fund established pursuant to the Conservation Commission Act, M.G.L. Ch. 40 s. 8C, for use by the Conservation Commission on projects that satisfy eligibility requirements of both M.G.L. Ch. 40 s. 8C and the Community Preservation Act, M.G.L. Ch. 44B; any expenditure of these deposited funds to be authorized by the Conservation Commission in consultation with the Community Preservation Committee. This motion passed by unanimous voice vote.

ARTICLE 13. To see if the Town will vote **to raise and appropriate, or transfer from available funds the sum of \$25,000 to fund the Conservation Fund;** or take any other action thereon.

Sponsored and Supported by Conservation Commission
Select Board recommends adoption of this article
Finance Committee recommends adoption of this article

It was moved by David Smallman of 54 Lake Shore Road, Chair of the Conservation Commission to transfer from Free Cash the sum of \$25,000 to fund the Conservation Fund. This motion passed by unanimous voice vote.

ARTICLE 14. To see if the Town will vote to appropriate **\$60,000 from the Community Preservation Committee Undesignated Fund balance to help fund** engineering and environmental services design for the segment of the Border to Boston Rail Trail between Pond St and Georgetown Rd as part of a 25% Design Submission for MassDOT to review and comment; the CPC funds would serve as a 25% match for the total cost of \$232,000 for this phase of design, with the remaining \$172,000 costs of the project funded by a MassTrails grant for which an application has been submitted; and that as a condition to the CPC funding, the MassTrails grant shall have been awarded; said funds to be expended under the direction of the Town Administrator in consultation with the Community Preservation Committee, or take any other action thereon.

Sponsored and supported by the Community Preservation Committee
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Natasha Grigg, and duly seconded, to appropriate \$60,000 from the Community Preservation Committee Undesignated Fund Balance to help fund engineering and environmental services design for the segment of the Border to Boston Rail Trail between Pond St and Georgetown Rd as part of a 25% Design Submission for MassDOT to review and comment; and that as a condition

to the CPC funding, the MassTrails grant shall have been awarded; said funds to be expended under the direction of the Town Administrator in consultation with the Community Preservation Committee. This motion passed by unanimous voice vote.

ARTICLE 15: To see if the Town will vote to appropriate **\$34,200 from the Community Preservation Community Housing Fund balance to fund** the preliminary design and feasibility study for a Community Housing project at Boxford Common in Boxford, including renderings, drawings, site plans, floor plans, elevations, cost estimates, and professional assistance with presentations; said funds to be expended under the direction of the Town Administrator in consultation with the Community Preservation Committee; or to take any other action thereon.

Sponsored and supported by the Community Preservation Committee
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Natasha Grigg, and duly seconded, to appropriate \$34,200 from the Community Preservation Community Housing Fund balance to fund the preliminary design and feasibility study for a Community Housing project at Boxford Common, including renderings, drawings, site plans, floor plans, elevations, cost estimates, and professional assistance with presentations; said funds to be expended under the direction of the Town Administrator in consultation with the Community Preservation Committee. This motion passed by a majority show of hands.

ARTICLE 16. To see if the Town will vote to appropriate **\$50,000 from the Community Preservation Historic Fund balance and \$125,000 from the Community Preservation Undesignated Fund balance, for a total Community Preservation Committee appropriation of \$175,000** to help fund the historic rehabilitation of the Little Red School House at the Harry Lee Cole School in Boxford, including any incidental and related expenses, with additional funding to come from grants and private sources; to be expended under the direction of the Town Administrator and Permanent Building Committee in consultation with the Community Preservation Committee, or take any other action thereon.

Sponsored and supported by the Community Preservation Committee
Select Board recommends adoption of this article
Permanent Building Committee recommends adoption of this article
Finance Committee to make recommendation at Town Meeting

It was moved by Natasha Grigg, and duly seconded, to appropriate \$50,000 from the Community Preservation Historic Fund balance and \$125,000 from the Community Preservation Undesignated Fund balance, for a total Community Preservation Committee appropriation of \$175,000, to help fund the historic rehabilitation for the Little Red School House; to be expended under the direction of the Town Administrator and Permanent Building Committee in consultation with the Community Preservation Committee. This motion passed by majority voice vote.

ARTICLE 16. To see if the Town will vote to appropriate **\$50,000 from the Community Preservation Historic Fund balance and \$125,000 from the Community Preservation**

Undesignated Fund balance, for a total Community Preservation Committee appropriation of \$175,000 to help fund the historic rehabilitation of the Little Red School House at the Harry Lee Cole School in Boxford, including any incidental and related expenses, with additional funding to come from grants and private sources; to be expended under the direction of the Town Administrator and Permanent Building Committee in consultation with the Community Preservation Committee, or take any other action thereon.

Sponsored and supported by the Community Preservation Committee
Select Board recommends adoption of this article
Permanent Building Committee recommends adoption of this article
Finance Committee to make recommendation at Town Meeting

It was moved by Natasha Grigg, and duly seconded, to appropriate \$50,000 from the Community Preservation Historic Fund balance and \$125,000 from the Community Preservation Undesignated Fund balance, for a total Community Preservation Committee appropriation of \$175,000, to help fund the historic rehabilitation for the Little Red School House; to be expended under the direction of the Town Administrator and Permanent Building Committee in consultation with the Community Preservation Committee. This article passed by unanimous voice vote.

ARTICLE 17. To see if the Town will vote to **petition the General Court for special legislation establishing the Boxford Small Repair Grants Trust, which shall operate the Boxford Small Repair Grant Program, to grant funds to income qualified Boxford residents for the preservation of housing in the Town**, enabling such residents to age in place and in their community through essential modifications to their homes for health and safety purposes; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Select Board approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition; or take any other action thereon.

The petition for special legislation shall take substantially the following form:

**AN ACT AUTHORIZING THE TOWN OF BOXFORD TO ESTABLISH THE
BOXFORD SMALL REPAIR GRANTS TRUST**

SECTION 1. There shall be a municipal trust called the “Boxford Small Repair Grants Trust,” herein referred to as the “trust.”

SECTION 2. The purpose of the trust shall be to provide funds for the preservation of housing in the town of Boxford for the benefit of income qualified Boxford residents through the Boxford Small Repair Grant Program. The purpose of the grant program will be to enable qualified residents to continue to age in place and in their community through essential modifications to their homes. The trust shall provide financial assistance for the benefit of low- and moderate-income households in order to preserve existing housing units for health

and safety purposes, which grants shall serve the public interest and address a community need.

The trust shall dispense such funds as grants in such manner as the board of trustees shall deem appropriate to carry out such purposes consistent with the policies adopted from time to time by the board of trustees. The trust shall be governed by a board of trustees in accordance with the authority granted by town meeting.

SECTION 3. (a) There shall be a five (5) member board of trustees (the “board”) appointed by the Select Board. Not including the Town Administrator or the Town Administrator’s designee, four (4) of the trustees shall be appointed for two (2) year overlapping terms of office by the select board from amongst the residents of the town. Initially, the appointments shall be staggered terms: two trustees for one-year terms and two trustees for two-year terms. The members of the board shall serve without compensation, but shall be reimbursed by the trust for expenses incurred in the performance of the member’s duties.

(b) The members of the trust shall be composed of the following:

- one (1) member of the Select Board;
- one (1) member from the general Boxford community;
- one (1) member of the town Housing Partnership Committee;
- one (1) member of the Council on Aging; and
- the Town Administrator or the Town Administrator’s designee

(c) Members of the board shall be sworn to the faithful performance of their official duties. A majority of the members shall constitute a quorum for the transaction of any business. The board shall elect from among its members a chair, vice-chair, clerk and other officers as it finds necessary and determine their duties.

(d) The original members of the board shall be appointed within sixty (60) days following the effective date of this act.

(e) In the event of a vacancy on the board, a successor member shall be appointed by the select board to complete the unexpired term.

(f) Any member of the board may be removed by the select board.

(g) The trustees shall meet at least twice a year, and more often as determined necessary by the trustees.

(h) The trustees are hereby authorized to execute a declaration of trust governing the trust.

SECTION 3. (a) The trust funds shall be separate and apart from the General Fund of the town of Boxford.

- (b) The town treasurer shall be the custodian of the trust fund consistent with the provisions of section 46 of chapter 41 of the General Laws.
- (c) The trust fund shall receive and hold all gifts and grants made to the trust fund as well as money appropriated by the town to the trust.
- (d) Money in the trust fund shall be available for expenditure by the trust for the purposes set forth in this act, and subject to any restrictions contained in any gift or grant, without the need for further appropriation by town meeting.

SECTION 4. (a) The trust, by and through its board of trustees, may:

- (i) disburse funds consistent with the requirements of this trust, where the maximum amount that can be granted to any one applicant or residence is \$7,500;
 - (ii) establish the grant program parameters such as the guidelines, limits, eligibility and residency requirements, eligible uses of funds and any other parameters that it deems necessary to ensure the objectives of the trust;
 - (iii) accept and receive money by gift, grant, contribution, bequest or transfer from any person, firm, corporation or other public or private entity or any other source, provided a record of restrictions on any contribution to the trust shall be maintained;
 - (iv) execute, acknowledge and deliver contracts, grant agreements and other instruments sealed or unsealed, necessary, proper or incident to a transaction in which the board engages for the accomplishment of the purposes of the trust; and
 - (v) issue policy goals and statements to serve as guidelines for the trust.
- (b) General revenues appropriated into the trust become trust property and may be expended without further appropriation. All money remaining in the trust at the end of a fiscal year, whether or not expended by the board within one (1) year of the date the money was appropriated into the trust, shall remain trust property.
 - (c) The trust is a public employer and the members of the board are public employees for the purposes of chapter 258 of the General Laws.
 - (d) The trust shall be deemed a municipal agency and the trustees special municipal employees, for the purposes of the General Laws, including without limitation chapter 268A thereof.
 - (e) The trust is exempt from chapters 59 and 62 of the General Laws, and from any other General Law concerning payment of taxes based upon or measured by property or income imposed by the commonwealth or a political subdivision of the commonwealth.

- (f) The books and records of the trust shall be audited annually by an independent auditor in accordance with generally accepted accounting practices.
- (g) The trust is a public body for the purposes of sections 18 to 25, inclusive, of chapter 30A of the General Laws.
- (h) The trust is a board of the town for the purposes of chapters 30B and section 15A of chapter 40 of the General Laws; provided, however, that agreements and conveyances between the trust and agencies, boards, commissions, authorities, departments and public instrumentalities of the town shall be exempt from said chapter 30B.
- (i) The trust may act and do things necessary or convenient to carry out the purposes expressly granted in this act.
- (j) The board of trustees shall be considered a town board subject to the by-laws of the town except as may be otherwise expressly provided in this act.

SECTION 5. The financial records of the trust shall be subject to control and oversight by the town's finance department and subject to yearly audits by the accounting firm employed by the town for the purposes of regular town audit.

SECTION 6. (a) The following persons are eligible for grants from the trust:

- (i) Income qualified Boxford residents 60 years of age or older. If there is a couple, then one resident of the couple shall be 60 years of age or older.
 - (ii) Income qualified Boxford residents of any age with a permanent disability as defined by the Commonwealth of Massachusetts.
 - (iii) Income of the household shall be at or below 100% of the area median income (AMI), as defined by the Massachusetts department of housing and community development.
 - (iv) The resident must be the record owner of the house, or, if the house is in a trust, then the resident must be a beneficiary of the trust and must give written authority to make the requested repairs to the residence.
- (b) Any application submitted for grant funds shall be confidential, except to the extent required to be disclosed pursuant to section 10 of chapter 66.
 - (c) The recipient of a grant shall execute a grant agreement in favor of the trust which shall set forth the purpose for which the grant is awarded, and the terms and conditions associated with the grant, including a requirement that in the event all or a portion of the funds are not used for purposes consistent with this act, such funds shall be returned to the trust.

SECTION 7. In the event that the trust should be terminated, the remaining funds in the trust shall be returned to the town of Boxford and held by the Select Board for affordable housing purposes.

SECTION 8. This act, being necessary for the welfare of the commonwealth and the town of Boxford and its inhabitants, shall be liberally construed to affect its purposes.

SECTION 9. This act shall take effect upon its passage.

Or take any other action thereon.

Sponsored and supported by the Housing Partnership Committee and Council on Aging.
Select Board recommends adoption of this article.

It was moved by Joseph Hill, and duly seconded, to petition the General Court for special legislation establishing the Boxford Small Repair Grants Trust, which shall operate the Boxford Small Repair Grant Program to grant funds to income qualified Boxford residents for the preservation of housing in the Town, **as** described in and in accordance with Article #17 of this warrant. This article passed by unanimous voice vote.

ARTICLE 18. To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$147,000 to initially **fund the Boxford Small Repair Grants Trust** established pursuant to the vote taken under Article 17 of the May 10, 2022 Annual Town Meeting, said funds to be expended under the direction of the Boxford Small Repairs Grant Trust Fund Board of Trustees, or to take any other action thereon.

Sponsored and supported by the Housing Partnership Committee and Council on Aging.
Finance Committee recommends adoption of this article
Select Board recommends adoption of this article

It was moved by Joseph Hill, and duly seconded, to transfer from Free Cash the sum of \$147,000 to initially fund the Boxford Small Repairs Grants Trust established pursuant to the vote taken under Article #17. This article passed by unanimous voice vote.

ARTICLE 19. To see if the Town will vote to amend subsection E(3) of Section IV (“Apportionment of Operating Costs”) of the Masconomet Regional School District Agreement,

as recommended by the Masconomet Regional School District School Committee, by inserting the *bold, italicized text*:

For Fiscal Year 2024, operating costs will be apportioned to member towns using the method outlined in G.L. c. 70, § 6. Operating assessments for each member town shall equal the sum of (i) such member town's required local contribution to the regional school district as determined by the Commissioner of Elementary and Secondary Education, and (ii) the product of (a) that portion of the regional school district's net school spending, as defined by G.L. c. 70, § 2, which exceeds ***the total required local contribution for all member towns, multiplied by (b) the ratio which such member town's October 1 pupil enrollment in the regional school district for*** the three (3) preceding fiscal years bears to the total pupil enrollment from all member towns during the same period.

Or to take any other action thereon.

Sponsored and supported by the Masconomet Regional School District School Committee.

Select Board recommends adoption of this article.

It was moved by Masconomet Regional School District Committee member Teresa Teleen of 128 Main Street, to amend subsection E (3) of Section IV ("Apportionment of Operating Costs") of the Masconomet Regional School District Agreement as described in and in accordance with Article #19 of this warrant. This motion passed by unanimous voice vote.

ARTICLE 20. To see if the Town will vote to amend subsection F ("Fiscal Year and Times of Payments of Apportioned Costs") of Section IV ("Apportionment of Operating Costs") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by deleting the text shown in ~~striketrough~~, and inserting the ***bold, italicized text***:

F. Fiscal Year and Times of Payments of Apportioned Costs

~~The fiscal year or period of the District shall be the same as the fiscal period of the member towns as provided by law, and the word year or fiscal year or calendar year as it relates in this Agreement to a fiscal or budget year shall mean the fiscal year of the District.~~

~~Each member town shall pay to the District in each fiscal year its proportionate share, certified as provided in subsection V (C), of the capital and operating costs. Except as otherwise provided in subsection V (A), the annual share of each member town shall be paid in four (4) equal installments quarterly due on or before the following dates each year:~~

~~August 15~~

~~November 15~~

~~February 15~~
~~May 15~~

And replacing it with:

F. Fiscal Year and Times of Payments of Apportioned Costs

The fiscal year or period of the District shall be the same as the fiscal period of the member towns as provided by law, and the word year or fiscal year or calendar year as it relates in this Agreement to a fiscal or budget year shall mean the fiscal year of the District.

Each member town shall pay to the District in each fiscal year its proportionate share, certified as provided in subsection V (B), of the capital and operating costs. Except as otherwise provided in subsection V (A), the annual share of each member town shall be paid in four (4) equal installments quarterly due on or before the following dates each year:

August 15
November 15
February 15
May 15

Or to take any other action thereon.

Sponsored and supported by the Masconomet Regional School District School Committee
Select Board recommends adoption of this article

It was moved by Teresa Teleen to amend subsection F (“Fiscal Year and Times of Payments of Apportioned Costs”) of Section IV (“Apportionment of Operating Costs”) of the Masconomet Regional School District Agreement, as described in and in accordance with Article # 20 of this warrant. This article passed by unanimous voice vote.

ARTICLE 21. To see if the Town will vote to amend subsection (B) (“Final Maintenance and Operating Budget”) of Section V (“Budget”) of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by deleting the text shown in ~~strike through~~, and inserting the ***bold, italicized text***:

The Committee shall, not later than forty-five (45) days prior to the earliest date on which the business session of the annual town meeting of any member town is to be held (but in any event, not later than March thirty-first (31st) in each year adopt an annual maintenance and operating budget for the ensuing fiscal year, ***by a two-thirds vote of all***

its members. Said budget to include debt and interest charges and any other current capital costs as separate items, and shall apportion the amounts necessary to be raised in order to meet the said budget in accordance with the provisions of subsections IV (D) and IV (E). The amounts so apportioned to each member town shall, ***not later than thirty days following adoption of the final annual budget***, be certified by the District treasurer to the treasurers of ~~the~~ *such* member towns, and each *member* town ~~shall be liable for~~ ~~and~~ shall, ***at its next annual town meeting***, appropriate the amounts so certified to it. ***Approval of the budget shall require an affirmative vote of the appropriating authorities of two-thirds of the member towns.***

Or to take any other action thereon.

Sponsored and supported by the Masconomet Regional School District School Committee
Select Board recommends adoption of this article

It was moved by Teresa Teleen, and duly seconded, to amend subsection (B) ("Final Maintenance and Operating Budget") of Section V ("Budget") of the Masconomet Regional School District Agreement, as described in and in accordance with Article 21 of this warrant.

ARTICLE 22: To see if the Town will vote to amend subsection B ("Procedure") of Section VII ("Amendments") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text:***

A proposal for amendment may be initiated by a majority vote of all the members of the Committee or by a petition signed by 10% of the registered voters of any one of the member towns. In the latter case, said petition shall contain at the end thereof, a certification by the town clerk of such member town as to the number of registered voters in said town according to the most recent voting list and the number of signatures on the petition which appear to be names on registered voters of said town. Any such proposal for amendment shall be presented to the secretary of the Committee, who shall mail or deliver a notice in writing to the Board of Selectmen of each of the member towns that a proposal to amend this agreement has been received and shall enclose of copy of such proposal (without the signatures in the case of a proposal by petition). The selectmen of each member town shall include in the warrant for the next annual or a special town meeting called for the purpose an article stating the proposal or the substance thereof. Such amendment shall take effect upon its acceptance by all of the member towns, acceptance by each town to be by a majority vote at a town meeting as aforesaid, ***and approval of the Commissioner of Elementary and Secondary Education.***

Or to take any other action thereon.

Sponsored and supported by the Masconomet Regional School District School Committee
Select Board recommends adoption of this article

It was moved by Teresa Teleen, and duly seconded, to amend subsection B (“Procedure”) of Section VII (“Amendments”) of the Masconomet Regional School District Agreement, as described in and in accordance with Article # 22 of this warrant. This article passed by unanimous voice vote.

ARTICLE 23. To see if the Town will vote to amend Section VIII (“Admission”) of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text:***

By an amendment of this agreement adopted under and in accordance with Section VII above, any other town or towns may be admitted to the regional school district upon adoption as therein provided of such amendment and upon acceptance by the town or towns seeking admission of the agreement as so amended and also upon compliance with such provisions of law ***and regulations*** as may be applicable, and such terms as may be set forth in such amendment. ***A new member may be admitted to the regional school district as of July 1 of any fiscal year, provided that all requisite approvals for such admission or withdrawal, including the Commissioner's approval, shall be obtained no later than the preceding December 31. The authorizing votes may provide for the deferral of said admission or withdrawal until July 1 of a subsequent fiscal year.***

Or to take any other action thereon.

Sponsored and supported by the Masconomet Regional School District School Committee
Select Board recommends adoption of this article

It was moved by Teresa Teleen, and duly seconded, to amend Section VIII (“Admission”) of the Masconomet Regional School District Agreement, as described in and in accordance with Article 23 of this warrant. This article passed by unanimous voice vote.

ARTICLE 24. To see if the Town will vote to amend subsection A (“Procedure”) of Section IX (“Withdrawal”) of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by inserting the ***bold, italicized text:***

Any member town may withdraw from the regional school district by a majority vote of the voters present and voting on the question at an annual or special town meeting called for the purpose, such withdrawal to become effective on June 30 of the year named in the question, provided: (1) that in pursuance of such vote, the withdrawing town gives the regional school district at least one year’s written notice of its intention to withdraw, (2) that the said town has paid over to the District any

costs which have been certified by the district treasurer to the treasurer of the withdrawing town, including the entire amount so certified for the year in which such withdrawal takes effect, and (3) that the said town shall remain liable to the District for its share of the indebtedness, ***including but not limited to Other Post-Employment Benefits (OPEB) and other liabilities*** of the District outstanding at the time of such withdrawal, and for interest thereon, to the same extent and in the same manner as if the town had not withdrawn from the District, except that such liability shall be reduced by any amount which such town has paid over at the time of withdrawal and which has been applied to the payment of such indebtedness or interest. ***An existing member may withdraw from the regional school district as of July 1 of any fiscal year, provided that all requisite approvals for such admission or withdrawal, including the Commissioner's approval, shall be obtained no later than the preceding December 31. The authorizing votes may provide for the deferral of said admission or withdrawal until July 1 of a subsequent fiscal year.***

Or to take any other action thereon.

Sponsored and supported by the Masconomet Regional School District School Committee
Select Board recommends adoption of this article

It was moved by Teresa Teleen, and duly seconded, to amend subsection A (“Procedure”) of Section IX (“Withdrawal”) of the Masconomet Regional School District Agreement, as described in and in accordance with Article 24 of this warrant.

This article passed by unanimous voice vote.

ARTICLE 27. To transact any other business that may legally come before said meeting.

It was moved by Barbara Jessel, and duly seconded, to adjourn this Annual Town Meeting. This motion passed by unanimous voice vote.

A true record,

Robin Phelan, Town Clerk

OFFICIAL - RESULTS - BOXFORD
Annual Town Election May 17, 2022

SELECT BOARD	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR TWO, 3 YEAR TERM				
Peter C. Perkins	164	261	197	622
Margaret Chow-Menzer	163	258	176	597
Andrew F. Gori	122	135	135	392
Blanks	60	70	59	189
Write-ins:	0	0	0	0
All Others	5	2	3	10
TOTAL	514	726	570	1810
BOARD OF ASSESSORS	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 3 YEAR TERM				
David F. Benson	213	285	229	727
Blanks	43	77	56	176
Write-ins:	1	0	0	1
All Others	0	1	0	1
TOTAL	257	363	285	905
BOARD OF HEALTH	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 3 YEAR TERM				
Alexander A. Constan	206	290	216	712
Blanks	50	67	68	185
Write-ins:	1	0	1	2
All Others	0	6	0	6
TOTAL	257	363	285	905

OFFICIAL - RESULTS - BOXFORD
Annual Town Election May 17, 2022

PLANNING BOARD	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR TWO, 5 YEAR TERM				
Patrick G. Canonica	201	275	218	694
Mary Holly Langer	199	270	219	688
Blanks	112	176	132	420
Write-ins:	1	0	1	2
All Others	1	5	0	6
TOTAL	514	726	570	1810
TOWN CLERK	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 3 YEAR TERM				
Robin E. Phelan	219	307	249	775
Blanks	33	51	35	119
Write-ins:	2	1	1	4
All Others	3	4	0	7
TOTAL	257	363	285	905
BOXFORD SCHOOL COMMITTEE	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 3 YEAR TERM				
Kimberly L. Nguyen	198	278	212	688
Blanks	57	83	71	211
Write-ins:	1	0	2	3
All Others	1	2	0	3
TOTAL	257	363	285	905

OFFICIAL - RESULTS - BOXFORD
Annual Town Election May 17, 2022

BOXFORD SCHOOL COMMITTEE	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 2 YEAR TERM				
Samantha E. Abdulla	188	258	205	651
Blanks	67	102	79	248
Write-ins:	1	0	1	2
All Others	1	3	0	4
TOTAL	257	363	285	905
BOXFORD SCHOOL COMMITTEE	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 1 YEAR TERM				
Briana M. Erickson	188	258	211	657
Blanks	68	103	72	243
Write-ins:	0	0	2	2
All Others	1	2	0	3
TOTAL	257	363	285	905
BOXFORD SCHOOL COMMITTEE	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR ONE, 3 YEAR TERM				
Joseph Anthony McLean	195	266	207	668
Blanks	59	92	77	228
Write-ins:	2	0	1	3
All Others	1	5	0	6
TOTAL	257	363	285	905

OFFICIAL - RESULTS - BOXFORD
Annual Town Election May 17, 2022

BOARD OF LIBRARY TRUSTEES	Precinct 1	Precinct 2	Precinct 3	TOTAL
VOTE FOR TWO, 3 YEAR TERM				
John Paul Ryan	190	276	213	679
Jayne E. Smallman	204	299	230	733
Blanks	117	151	126	394
Write-ins:	2	0	1	3
All Others	1	0	0	1
TOTAL	514	726	570	1810
BOARD OF COMMISSIONS OF TRUST FUNDS	Precinct 1	Precinct 2	Precinct 3	TOTAL
Bankson C. Riter, Jr.	203	277	218	698
Blanks	53	85	66	204
Write-ins:	1	0	1	2
All Others	0	1	0	1
TOTAL	257	363	285	905

OFFICIAL - RESULTS - BOXFORD

Democratic State Primary September 6, 2022

GOVERNOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Sonia Rosa Chang-Diaz	28	41	31	100
Maura Healy	268	320	292	880
Blanks	4	7	6	17
Write-ins:	0	0	0	0
All Others	1	0	0	1
TOTAL	301	368	329	998
LIEUTENANT GOVERNOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Kimberly Driscoll	211	222	206	639
Tami Gouveia	26	57	27	110
Eric P. Lesser	54	72	78	204
Blanks	10	17	18	45
Write-ins:	0	0	0	0
All Others	0	0	0	0
TOTAL	301	368	329	998
ATTORNEY GENERAL	Precinct 1	Precinct 2	Precinct 3	TOTAL
Andrea Joy Campbell	133	176	138	447
Shannon Erika Liss-Riordan	87	106	106	299
Quentin Palfrey	70	62	66	198
Blanks	11	24	19	54
Write-ins:	0	0	0	0

OFFICIAL - RESULTS - BOXFORD
Democratic State Primary September 6, 2022

All Others	0	0	0	0
TOTAL	301	368	329	998
SECRETARY OF STATE	Precinct 1	Precinct 2	Precinct 3	TOTAL
William Francis Galvin	216	265	234	715
Tanisha M. Sullivan	79	97	86	262
Blanks	6	6	9	21
Write-ins:	0	0	0	0
All Others	0	0	0	0
TOTAL	301	368	329	998
TREASURER	Precinct 1	Precinct 2	Precinct 3	TOTAL
Deborah B. Goldberg	261	304	273	838
Blanks	40	64	56	160
Write-ins:	0	0	0	0
All Others	0	0	0	0
TOTAL	301	368	329	998
AUDITOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Christopher S. Dempsey	100	119	125	344
Diana DiZoglio	169	214	159	542
Blanks	31	35	45	111
Write-ins:	1	0	0	1

OFFICIAL - RESULTS - BOXFORD

Democratic State Primary September 6, 2022

All Others	0	0	0	0
TOTAL	301	368	329	998
REPRESENTATIVE IN CONGRESS	Precinct 1	Precinct 2	Precinct 3	TOTAL
Seth Moulton	270	330	291	891
Blanks	30	37	38	105
Write-ins:	0	1	0	1
All Others	1	0	0	1
TOTAL	301	368	329	998
COUNCILLOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Eileen R. Duff	248	298	256	802
Blanks	53	69	73	195
Write-ins:	0	1	0	1
All Others	0	0	0	0
TOTAL	301	368	329	998
SENATOR IN GENERAL COURT	Precinct 1	Precinct 2	Precinct 3	TOTAL
Blanks	275	343	305	923
Write-ins:	14	21	23	58
All Others	12	4	1	17
TOTAL	301	368	329	998

OFFICIAL - RESULTS - BOXFORD

Democratic State Primary September 6, 2022

REPRESENTATIVE IN GENERAL COURT	Precinct 1			TOTAL
Tram T. Nguyen	284			284
Blanks	1			1
Write-ins:	16			16
All Others	0			0
TOTAL	301			301
REPRESENTATIVE IN GENERAL COURT		Precinct 2	Precinct 3	TOTAL
Adrienne Ramos		300	254	554
Blanks		66	75	141
Write-ins:		1	0	1
All Others		1	0	1
TOTAL		368	329	697
DISTRICT ATTORNEY	Precinct 1	Precinct 2	Precinct 3	TOTAL
James P. O'Shea	149	193	168	510
Paul F. Tucker	133	144	119	396
Blanks	19	31	42	92
Write-ins:	0	0	0	0
All Others	0	0	0	0
TOTAL	301	368	329	998

OFFICIAL - RESULTS - BOXFORD

Democratic State Primary September 6, 2022

SHERIFF	Precinct 1	Precinct 2	Precinct 3	TOTAL
Kevin F. Coppinger	129	137	151	417
Virginia Leigh	159	213	144	516
Blanks	13	18	33	64
Write-ins:	0	0	0	0
All Others	0	0	1	1
TOTAL	301	368	329	998

OFFICIAL - RESULTS - BOXFORD
 Republican State Primary September 6, 2022

GOVERNOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Geoff Diehly	89	117	98	304
Chris Doughty	92	112	119	323
Blanks	0	2	1	3
Write-ins:	0	0	0	0
All Others	2	1	1	4
TOTAL	183	232	219	634
LIEUTENANT GOVERNOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Leah V. Allen	114	125	115	354
Tami Gouveia	62	84	90	236
Blanks	5	22	14	41
Write-ins:	0	0	0	0
All Others	2	1	0	3
TOTAL	183	232	219	634
ATTORNEY GENERAL	Precinct 1	Precinct 2	Precinct 3	TOTAL
James R. McMahon III	147	180	167	494
Blanks	34	51	51	136
Write-ins:	0	0	0	0
All Others	2	1	1	4
TOTAL	183	232	219	634

OFFICIAL - RESULTS - BOXFORD
 Republican State Primary September 6, 2022

SECRETARY OF STATE	Precinct 1	Precinct 2	Precinct 3	TOTAL
Rayla Campbell	137	171	166	474
Blanks	43	60	52	155
Write-ins:	0	0	0	0
All Others	3	1	1	5
TOTAL	183	232	219	634
TREASURER	Precinct 1	Precinct 2	Precinct 3	TOTAL
Blanks	171	212	208	591
Write-ins:	3	15	9	27
All Others	9	5	2	16
TOTAL	183	232	219	634
AUDITOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Anthony Amore	145	169	163	477
Blanks	36	62	55	153
Write-ins:	0	0	0	0
All Others	2	1	1	4
TOTAL	183	232	219	634

OFFICIAL - RESULTS - BOXFORD

Republican State Primary September 6, 2022

REPRESENTATIVE IN CONGRESS	Precinct 1	Precinct 2	Precinct 3	TOTAL
Bob May	140	172	170	482
Blanks	40	58	48	146
Write-ins:	0	1	0	1
All Others	3	1	1	5
TOTAL	183	232	219	634
COUNCILLOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Michael C. Walsh	140	166	164	470
Blanks	40	64	54	158
Write-ins:	0	1	0	1
All Others	3	1	1	5
TOTAL	183	232	219	634
SENATOR IN GENERAL COURT	Precinct 1	Precinct 2	Precinct 3	TOTAL
Bruce E. Tarr	156	192	181	529
Blanks	24	38	36	98
Write-ins:	0	1	1	2
All Others	3	1	1	5
TOTAL	183	232	219	634

OFFICIAL - RESULTS - BOXFORD

Republican State Primary September 6, 2022

REPRESENTATIVE IN GENERAL COURT	Precinct 1			TOTAL
Jeffrey Peter DuFour	141			141
Blanks	38			38
Write-ins:	0			0
All Others	4			4
TOTAL	183			183
REPRESENTATIVE IN GENERAL COURT		Precinct 2	Precinct 3	TOTAL
Joseph G. Finn		200	168	368
Blanks		30	50	80
Write-ins:		1	0	1
All Others		1	1	2
TOTAL		232	219	451
DISTRICT ATTORNEY	Precinct 1	Precinct 2	Precinct 3	TOTAL
Blanks	13	16	12	41
Write-ins:	165	207	202	574
All Others	5	9	5	19
TOTAL	183	232	219	634

OFFICIAL - RESULTS - BOXFORD

Republican State Primary September 6, 2022

SHERIFF	Precinct 1	Precinct 2	Precinct 3	TOTAL
Blanks	168	212	202	582
Write-ins:	7	14	10	31
All Others	8	6	7	56
TOTAL	183	232	219	669

OFFICIAL - RESULTS - BOXFORD
State Election November 8, 2022

GOVERNOR/LT.GOVERNOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Diehl/Allen	580	608	600	1788
Healy/Driscoll	702	810	735	2247
Reed/Everett	34	25	21	80
Blanks	10	5	8	23
Write-ins:	2	5	5	12
All Others	2	2	0	4
TOTAL	1330	1455	1369	4154
ATTORNEY GENERAL	Precinct 1	Precinct 2	Precinct 3	TOTAL
Andrea Joy Campbell	679	786	706	2171
James R. McMahon III	628	648	635	1911
Blanks	22	21	26	69
Write-ins:	0	0	2	2
All Others	1	0	0	1
TOTAL	1330	1455	1369	4154
SECRETARY OF STATE	Precinct 1	Precinct 2	Precinct 3	TOTAL
William Francis Galvin	798	871	795	2464
Rayla Campbell	499	545	538	1582
Juan Sanchez	22	21	13	56
Blanks	10	18	21	49
Write-ins:	1	0	2	3
All Others	0	0	0	0
TOTAL	1330	1455	1369	4154

OFFICIAL - RESULTS - BOXFORD

State Election November 8, 2022

TREASURER	Precinct 1	Precinct 2	Precinct 3	TOTAL
Deborah B. Goldberg	787	898	819	2504
Christina Crawford	372	393	350	1115
Blanks	163	160	190	513
Write-ins:	4	1	4	9
All Others	4	3	6	13
TOTAL	1330	1455	1369	4154
AUDITOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Anthony Amore	635	658	667	1960
Diana DiZoglio	568	672	596	1836
Gloria A. Caballero-Roca	18	19	11	48
Dominic Giannone, III	13	18	7	38
Daniel Riek	38	33	17	88
Blanks	58	55	67	180
Write-ins:	0	0	2	2
All Others	0	0	2	2
TOTAL	1330	1455	1369	4154

OFFICIAL - RESULTS - BOXFORD

State Election November 8, 2022

REPRESENTATIVE IN CONGRESS	Precinct 1	Precinct 2	Precinct 3	TOTAL
Seth Moulton	732	828	743	2303
Bob May	553	570	582	1705
Mark T. Tashjian	31	45	17	93
Blanks	14	12	25	51
Write-ins:	0	0	2	2
All Others	0	0	0	0
TOTAL	1330	1455	1369	4154
COUNCILLOR	Precinct 1	Precinct 2	Precinct 3	TOTAL
Eileen R. Duff	672	782	682	2136
Michael C. Walsh	604	625	620	1849
Blanks	52	48	63	163
Write-ins:	2	0	3	5
All Others	0	0	1	1
TOTAL	1330	1455	1369	4154
SENATOR IN GENERAL COURT	Precinct 1	Precinct 2	Precinct 3	TOTAL
Bruce Tarr	926	982	945	2853
Terence William Cudney	325	402	327	1054
Blanks	75	71	95	241
Write-ins:	2	0	2	4
All Others	2	0	0	2
TOTAL	1330	1455	1369	4154

OFFICIAL - RESULTS - BOXFORD

State Election November 8, 2022

REPRESENTATIVE IN GENERAL COURT	Precinct 1			TOTAL
Tram T. Nguyen	748			748
Jeffrey Peter Dufour	563			563
Blanks	17			17
Write-ins:	0			0
All Others	2			2
TOTAL	1330			1330
REPRESENTATIVE IN GENERAL COURT		Precinct 2	Precinct 3	TOTAL
Joseph G. Finn		678	678	1356
Adrienne Ramos		749	644	1393
Blanks		28	45	73
Write-ins:		0	2	2
All Others		0	0	0
TOTAL		1455	1369	2824
DISTRICT ATTORNEY	Precinct 1	Precinct 2	Precinct 3	TOTAL
Paul F. Tucker	881	985	886	2752
Blanks	416	437	453	1306
Write-ins:	15	33	30	78
All Others	18	0	0	18
TOTAL	1330	1455	1369	4154

OFFICIAL - RESULTS - BOXFORD

State Election November 8, 2022

SHERIFF	Precinct 1	Precinct 2	Precinct 3	TOTAL
Kevin F. Coppinger	894	979	900	2773
Blanks	407	446	442	1295
Write-ins:	12	30	27	69
All Others	17	0	0	17
TOTAL	1330	1455	1369	4154

Vital Statistics

Population: 8,520

Registered Voters: 6,142

Births: 67

Deaths: 46

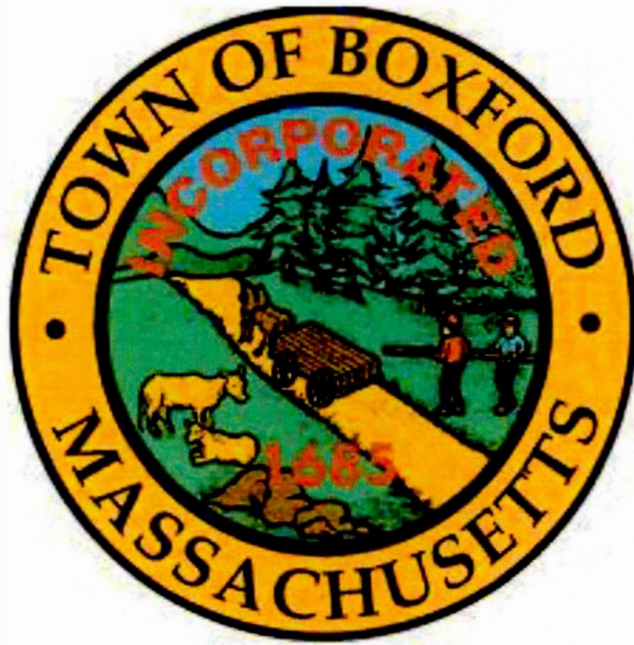
Marriages: 11

Dog Licenses: 1,240

Kennel Licenses: 59

FINANCE





TOWN OF BOXFORD, MASSACHUSETTS

Financial Statements
For the Year Ended June 30, 2021

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

To the Select Board
Town of Boxford, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Boxford, Massachusetts (the Town), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Boxford, Massachusetts, as of June 30, 2021, and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 20 to the financial statements, in fiscal year 2021 the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2022 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing,



and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Andover, Massachusetts
March 17, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

The governmental activities include general government, public safety, education, public works, health and human services, culture and recreation, interest, and intergovernmental expense.

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 two categories: governmental 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 the Town'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 and major Community Preservation Fund. A budgetary comparison statement has been provided for the General Fund and major Community Preservation Fund to demonstrate compliance with this budget.

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.

Notes to Financial Statements

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

Required Supplementary Information

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

Financial Highlights

- At the end of the current fiscal year, net position in governmental activities was \$42,196,060, a change of \$1,048,105.
- At the end of the current fiscal year, governmental funds reported combined ending fund balances of \$10,940,361, a change of \$(1,577,905) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$4,813,249 a change of \$59,037 in comparison to the prior year.

Government-Wide Financial Analysis

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

<u>NET POSITION (in thousands)</u>		
	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Assets		
Current and other assets	\$ 15,976	\$ 13,571
Capital assets	<u>63,964</u>	<u>62,065</u>
Total assets	79,940	75,636
Deferred outflows of resources	2,426	3,412
Liabilities		
Other liabilities	4,691	828
Long-term liabilities	<u>33,289</u>	<u>35,854</u>
Total liabilities	37,980	36,682
Deferred inflows of resources	2,190	1,260
Net Position		
Net investment in capital assets	56,213	54,972
Restricted	6,325	4,758
Unrestricted	<u>(20,342)</u>	<u>(18,624)</u>
Total net position	<u>\$ 42,196</u>	<u>\$ 41,106</u>

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. At the close of the most recent fiscal year, total net position was \$42,196,060, a change of \$1,048,105 in comparison to the prior year.

The largest portion of net position \$56,212,551 reflects our investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, machinery, equipment and vehicles, 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 \$6,325,238 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(20,341,729) primarily resulting from unfunded pension and OPEB liabilities.

CHANGES IN NET POSITION (in thousands)

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,906	\$ 2,075
Operating grants and contributions	6,967	5,161
Capital grants and contributions	850	483
General revenues:		
Property taxes	31,664	31,133
Excises	1,640	1,658
Penalties, interest, and other taxes	96	78
Grants and contributions not restricted to specific programs	710	695
Investment income	291	211
Miscellaneous	<u>713</u>	<u>595</u>
Total revenues	44,837	42,089
Expenses		
General government	3,670	2,360
Public safety	4,402	3,886
Education	31,327	30,814
Public works	3,384	3,765
Health and human services	432	438
Culture and recreation	241	905
Interest on long-term debt	160	170
Intergovernmental	<u>173</u>	<u>168</u>
Total expenses	43,789	42,506
Change in net position	1,048	(417)
Transfers in	<u>-</u>	<u>40</u>
Change in net position	1,048	(377)
¹ Net position - beginning of year, as restated	<u>41,148</u>	<u>41,483</u>
Net position - end of year	\$ <u>42,196</u>	\$ <u>41,106</u>

¹ Restatement of net position for GASB 84 implementation, see Note 22 for additional information.

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$1,048,105. Key elements of this change are as follows:

Community Preservation fund change in fund balance	\$ 640,831
Depreciation expense in excess of principal debt service	(1,008,854)
Change in pension expense from GASB 75	(121,253)
Change in OPEB expense from GASB 68	(415,882)
Capitalized expenditures by the Town Hall Construction	2,154,494
Other	<u>(201,231)</u>
Total	<u>\$ 1,048,105</u>

Financial Analysis of the Town's Funds

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

Governmental Funds

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

General Fund

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,813,249, while total fund balance was \$6,501,285. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>	<u>% of General Fund Expenditures*</u>
Unassigned fund balance	\$ 4,813,249	\$ 4,754,212	\$ 59,037	13.2%
Total fund balance	\$ 6,501,285	\$ 7,211,432	\$ (710,147)	17.8%

*Expenditure amounts used to calculate the above percentages have been adjusted to exclude the on-behalf payment from the Commonwealth to the Massachusetts Teachers Retirement System of \$1,436,191.

The total fund balance of the general fund changed by \$(710,147) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 484,221
Expenditures less than budget	417,613
Use of free cash	(1,327,159)
Change in stabilization fund balance	(415,723)
Other	<u>130,901</u>
Total	<u>\$ (710,147)</u>

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

	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
General stabilization fund	\$ 930,029	\$ 902,152	\$ 27,877
Library stabilization fund	<u>54,161</u>	<u>497,761</u>	<u>(443,600)</u>
	<u>\$ 984,190</u>	<u>\$ 1,399,913</u>	<u>\$ (415,723)</u>

Nonmajor Governmental Funds

The fund balance of nonmajor governmental fund changed by \$45,905 primarily from timing differences between the receipt and disbursement of grants and permanent financing of capital projects.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$70,000 for retroactive salaries under collective bargaining agreements, funded by free cash. The actual results of both revenues and expenditures were comparable to the budget.

Capital Asset and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year end amounted to \$63,963,985 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and building improvements, machinery, equipment and vehicles, and infrastructure.

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

- \$2,278,013 for various buildings and building improvements.
- \$581,911 for various machinery, equipment, and vehicles.
- \$1,352,490 for various infrastructure.
- \$127,079 of construction in progress for various projects.
- \$(2,186,602) of depreciation expense.

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

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$6,015,000, all of which was backed by the full faith and credit of the Town.

The Town maintained their AAA rating from S&P for general obligation debt.

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

Requests for Information

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

Director of Municipal Finance/Town Accountant
Town of Boxford, Massachusetts
7A Spofford Road, 2nd Floor
Boxford, Massachusetts 01921

TOWN OF BOXFORD, MASSACHUSETTS

Statement of Net Position

June 30, 2021

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 9,679,993
Investments	5,542,908
Receivables, net of allowance for uncollectibles:	
Property taxes	181,862
Excises	114,465
Departmental and other	153,408
Intergovernmental	<u>254,771</u>
Total Current Assets	15,927,407
Noncurrent:	
Receivables:	
Property taxes	48,413
Capital assets:	
Nondepreciable capital assets	20,979,917
Other capital assets, net of accumulated depreciation	<u>42,984,068</u>
Total Noncurrent Assets	<u>64,012,398</u>
Total Assets	79,939,805
Deferred Outflows of Resources	
Related to pensions	1,147,696
Related to OPEB	<u>1,278,070</u>
Total Deferred Outflows of Resources	2,425,766

(continued)

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

(continued)

TOWN OF BOXFORD, MASSACHUSETTS

Statement of Net Position

June 30, 2021

	Governmental <u>Activities</u>
Liabilities	
Current:	
Accounts payable	659,510
Accrued liabilities	308,796
Notes payable	3,039,000
Unearned revenue	415,075
Other current liabilities	268,338
Current portion of long-term liabilities:	
Bonds payable	1,025,000
Compensated absences	96,171
Landfill liability	58,919
Total Current Liabilities	5,870,809
Noncurrent:	
Bonds payable, net of current portion	4,990,000
Net pension liability	14,629,494
Net OPEB liability	10,974,982
Compensated absences, net of current portion	865,539
Landfill liability, net of current portion	648,502
Total Noncurrent Liabilities	32,108,517
Total Liabilities	37,979,326
Deferred Inflows of Resources	
Related to pensions	1,400,381
Related to OPEB	789,804
Total Deferred Inflows of Resources	2,190,185
Net Position	
Net investment in capital assets	56,212,551
Restricted for:	
Community preservation funds	3,849,460
Grants and other statutory restrictions	2,459,530
Permanent funds:	
Nonexpendable	5,000
Expendable	11,248
Unrestricted	(20,341,729)
Total Net Position	\$ 42,196,060

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

TOWN OF BOXFORD, MASSACHUSETTS

Statement of Activities
For the Year Ended June 30, 2021

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	<u>Expenses</u>				
Governmental Activities					
General government	\$ 3,669,686	\$ 618,639	\$ 839,195	\$ -	\$ (2,211,852)
Public safety	4,402,320	824,420	67,258	-	(3,510,642)
Education	31,326,734	283,058	5,987,984	112,907	(24,942,785)
Public works	3,384,055	70,699	45,229	737,156	(2,530,971)
Health and human services	432,398	28,920	27,132	-	(376,346)
Culture and recreation	240,803	80,550	-	-	(160,253)
Interest on long-term debt	160,140	-	-	-	(160,140)
Intergovernmental	172,759	-	-	-	(172,759)
Total Governmental Activities	<u>\$ 43,788,895</u>	<u>\$ 1,906,286</u>	<u>\$ 6,966,798</u>	<u>\$ 850,063</u>	<u>(34,065,748)</u>
General Revenues					
Property taxes					31,664,189
Excises					1,639,511
Penalties, interest and other taxes					95,935
Grants and contributions not restricted to specific programs					709,601
Investment income					291,838
Miscellaneous					<u>712,779</u>
Total general revenues					<u>35,113,853</u>
Change in Net Position					1,048,105
Net Position					
Beginning of year, as restated					<u>41,147,955</u>
End of year					<u>\$ 42,196,060</u>

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

TOWN OF BOXFORD, MASSACHUSETTS

Governmental Funds
Balance Sheet
June 30, 2021

	<u>General Fund</u>	<u>Community Preservation Fund</u>	<u>Town Hall Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and short-term investments	\$ 6,531,316	\$ 26,904	\$ 621,506	\$ 2,500,267	\$ 9,679,993
Investments	1,203,410	3,825,759	-	513,739	5,542,908
Receivables:					
Property taxes	226,788	3,487	-	-	230,275
Excises	138,092	-	-	-	138,092
Departmental and other	-	-	-	153,408	153,408
Intergovernmental	-	-	-	254,771	254,771
Total Assets	\$ <u>8,099,606</u>	\$ <u>3,856,150</u>	\$ <u>621,506</u>	\$ <u>3,422,185</u>	\$ <u>15,999,447</u>
Liabilities					
Accounts payable	\$ 659,510	\$ -	\$ -	\$ -	\$ 659,510
Accrued liabilities	308,796	-	-	-	308,796
Notes payable	-	-	2,176,000	863,000	3,039,000
Unearned revenue	-	-	-	415,075	415,075
Other liabilities	265,135	3,203	-	-	268,338
Total Liabilities	1,233,441	3,203	2,176,000	1,278,075	4,690,719
Deferred Inflows of Resources					
Unavailable revenues	364,880	3,487	-	-	368,367
Fund Balances					
Nonspendable	-	-	-	5,000	5,000
Restricted	-	3,849,460	-	2,761,546	6,611,006
Committed	902,054	-	-	91,734	993,788
Assigned	785,982	-	-	-	785,982
Unassigned	4,813,249	-	(1,554,494)	(714,170)	2,544,585
Total Fund Balances	<u>6,501,285</u>	<u>3,849,460</u>	<u>(1,554,494)</u>	<u>2,144,110</u>	<u>10,940,361</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>8,099,606</u>	\$ <u>3,856,150</u>	\$ <u>621,506</u>	\$ <u>3,422,185</u>	\$ <u>15,999,447</u>

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

TOWN OF BOXFORD, MASSACHUSETTS

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

Total governmental fund balances	\$ 10,940,361
☐ Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	63,963,985
☐ Deferred outflows of resources related to pensions to be recognized in pension expense in future periods.	1,147,696
☐ Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	1,278,070
☐ Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds payable	(6,015,000)
Net pension liability	(14,629,494)
Net OPEB liability	(10,974,982)
Compensated absences	(961,710)
Landfill liability	(707,421)
☐ Deferred inflows of resources related to pensions to be recognized in pension expense in future periods.	(1,400,381)
☐ Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	(789,804)
☐ Other	<u>344,740</u>
Net position of governmental activities	\$ <u>42,196,060</u>

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

TOWN OF BOXFORD, MASSACHUSETTS

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

	General Fund	Community Preservation Fund	Town Hall Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 30,851,643	\$ 768,973	\$ -	\$ -	\$ 31,620,616
Excises	1,619,559	-	-	-	1,619,559
Penalties, interest and other taxes	94,575	1,360	-	-	95,935
Charges for services	549,945	-	-	878,803	1,428,748
Intergovernmental	3,912,731	306,970	-	2,483,350	6,703,051
Licenses and permits	454,711	-	-	-	454,711
Fines and forfeitures	22,827	-	-	-	22,827
Investment income	82,993	190,751	-	18,094	291,838
Miscellaneous	95,638	-	-	617,141	712,779
Total Revenues	37,684,622	1,268,054	-	3,997,388	42,950,064
Expenditures					
Current:					
General government	1,787,399	102,263	2,154,494	1,229,121	5,273,277
Public safety	3,198,529	-	-	510,818	3,709,347
Education	25,524,508	-	-	1,126,644	26,651,152
Public works	2,579,325	-	-	759,611	3,338,936
Health and human services	311,528	-	-	96,295	407,823
Culture and recreation	461,399	-	-	89,207	550,606
Employee benefits	3,031,929	-	-	39,721	3,071,650
Debt service:					
Principal	780,248	397,500	-	-	1,177,748
Interest	72,211	102,460	-	-	174,671
Intergovernmental	172,759	-	-	-	172,759
Total Expenditures	37,919,835	602,223	2,154,494	3,851,417	44,527,969
Excess (deficiency) of revenues over expenditures	(235,213)	665,831	(2,154,494)	145,971	(1,577,905)
Other Financing Sources (Uses)					
Transfers in	51,066	-	600,000	101,000	752,066
Transfers out	(526,000)	(25,000)	-	(201,066)	(752,066)
Total Other Financing Sources (Uses)	(474,934)	(25,000)	600,000	(100,066)	-
Change in fund balance	(710,147)	640,831	(1,554,494)	45,905	(1,577,905)
Fund Balances, at Beginning of Year, as restated	7,211,432	3,208,629	-	2,098,205	12,518,266
Fund Balances, at End of Year	\$ 6,501,285	\$ 3,849,460	\$ (1,554,494)	\$ 2,144,110	\$ 10,940,361

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

TOWN OF BOXFORD, MASSACHUSETTS

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

Net changes in fund balances - total governmental funds \$ (1,577,905)

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	4,085,335
Depreciation	(2,186,602)

The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of debt	1,177,748
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Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue, net of change in allowance for doubtful accounts.

68,175

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:

Change in net pension liability and related deferred outflows and inflows	(121,253)
Change in net OPEB liability and related deferred outflows and inflows	(415,882)
Change in compensated absences	(48,044)
Change in landfill liability	56,653

Other differences.	<u>9,880</u>
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Change in net position of governmental activities \$ 1,048,105

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

TOWN OF BOXFORD, MASSACHUSETTS

Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2021

	Other Post Employment Benefits Trust <u>Fund</u>	Private Purpose Trust <u>Funds</u>	Custodial <u>Funds</u>
Assets			
Cash and short-term investments	\$ -	\$ 495	\$ 1,422
Investments:			
Corporate bonds	-	2,883	-
Corporate equities	-	29,663	-
External investment pool	4,292,646	-	-
Federal agency securities	-	5,748	-
Fixed income mutual funds	-	16,481	-
Market-linked certificates of deposit	-	4,141	-
U.S. Treasury notes	-	8,679	-
Total Investments	<u>4,292,646</u>	<u>67,595</u>	<u>-</u>
Total Assets	4,292,646	68,090	1,422
Net Position			
Restricted for OPEB purposes	4,292,646	-	-
Restricted for individuals and organizations	-	68,090	1,422
Total Net Position	<u>\$ 4,292,646</u>	<u>\$ 68,090</u>	<u>\$ 1,422</u>

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

TOWN OF BOXFORD, MASSACHUSETTS

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

	Other Post Employment Benefits <u>Trust Fund</u>	Private Purpose Trust <u>Funds</u>	Custodial <u>Funds</u>
Additions			
Employer contributions	\$ 1,076,946	\$ -	\$ -
Amounts withheld from employees	-	-	73,072
Interest income	958,102	2,710	-
Other	-	14,558	-
Total Additions	2,035,048	17,268	73,072
Deductions			
Benefit payments to plan members and beneficiaries	776,946	-	-
Payments on behalf of employees	-	-	80,023
Other	-	16,850	-
Total Deductions	776,946	16,850	80,023
Net Increase (Decrease)	1,258,102	418	(6,951)
Net Position Restricted for OPEB and Other Purposes			
Beginning of year	3,034,544	67,672	8,373
End of year	\$ 4,292,646	\$ 68,090	\$ 1,422

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

TOWN OF BOXFORD, MASSACHUSETTS

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Boxford, 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:

Reporting Entity

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

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants

and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Fund Financial Statements

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

The Town reports the following major governmental funds:

- The *General Fund* is the 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 *Community Preservation Fund* is used to account for revenues and expenditures related to the levy of a property tax surcharge that is authorized by the Community Preservation Act. This fund was established by the Town for the purpose of acquiring open land for conservation, developing affordable housing, and preserving historical property.
- The *Town Hall Construction Fund* is used to account for revenues and expenditures related to the building envelope repair, HVAC replacement, and library interior renovation projects at Town Hall.

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

The Town reports the following fiduciary funds:

- The *OPEB Trust Fund* is used to accumulate resources for health and life insurance benefits for retired employees.
- The *Private-Purpose Trust Fund* is used to account for trust arrangements, other than those properly reported in permanent funds, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *Custodial Funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue 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, savings accounts, and money market accounts. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments that are required to be presented using net asset value (NAV). The NAV per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured at NAV for fair value are not subject to level classification.

The Town's invests in the Massachusetts Municipal Depository Trust (MMDT) Cash Portfolio, an external investment pool overseen by the Treasurer of the Commonwealth of Massachusetts. This cash portfolio meets the requirements of GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, where investments are valued at amortized cost, which approximates the net asset value of \$1 per share.

Investments are carried at fair value, except certificates of deposit which are reported at cost.

Property Tax Limitations

Legislation known as "Proposition 2½" limits the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5% (excluding new growth) unless an override or debt exemption is voted. The actual fiscal year 2021 tax levy reflected an excess capacity of \$1,435,870. Certain provisions of Proposition 2 ½ can be overridden by a referendum.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost that exceeds \$25,000, depending on the asset's category, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	50
Vehicles	6
Office equipment	5
Computer equipment	5

Compensated Absences

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

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

Fund Equity

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

Fund Balance

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

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

Net Position

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

Use of Estimates

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

2. Stewardship, Compliance, and Accountability

Budgetary Information

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 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. Effective budgetary control is achieved for all other funds through provisions of 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.

Deficit Fund Equity

Certain individual funds reflected deficit balances as of June 30, 2021. It is anticipated that the deficits in these funds will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

3. Deposits and Investments

Massachusetts General Laws (MGL) Chapter 44, Section 55 places certain limitation on the nature of deposits and investments available to the Town. Deposits, including demand deposits, money markets, certificates of deposits in any one financial institution, may not exceed 60% of the capital and surplus of such institution unless collateralized by the institution involved. Investments may be made in unconditionally guaranteed U.S. government obligations having (or which have) maturities of a year or less from the date of purchase, or through repurchase agreements with maturities of no greater than 90 days in which the underlying securities consists of such obligations. Other allowable investments include certificates of deposits having a maturity date of up to 3 years from the date of purchase, national banks and Massachusetts Municipal Depository Trust (MMDT). MMDT, which is an external investment pool overseen by the Treasure of the commonwealth of Massachusetts, meets the criteria established by Governmental Accounting Standards Board (GASB), 79. MMDT has an average maturity of less than 1 year and is not rated or subject to custodial credit risk disclosure. MGL Chapter 44, Section 54 provides additional investment options for certain special revenue, trust and OPEB funds.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of bank failure, the Town's deposits may not be returned. The Town's policy is to minimize custodial credit risk by limiting unsecured bank deposits to no more than 5% of an institution's assets and no more than 10% of the Town's total cash.

As of June 30, 2021, \$72,310, of the Town's bank balance of \$10,144,609 was exposed to custodial credit risk as uninsured and uncollateralized. Additionally, \$211,020 was invested in a state pool, which is not subject to this disclosure.

Investment Summary

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

<u>Investment Type</u>	<u>Amount</u>
Corporate bonds	\$ 2,462,161
Corporate equities	1,367,948
External investment pool	4,292,646
Federal agency securities	477,055
Fixed income mutual funds	343,696
Market-linked certificates of deposit	239,279
U.S. Treasury notes	<u>720,364</u>
Total investments	<u>\$ 9,903,149</u>

Custodial Credit Risk – Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Town will not be able to recover the value of its investment or collateral securities that are in possession of another party. The Town's investment policy also requires that all securities be held in the Town's name and federal tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security. In addition, as of June 30, 2021, all of the Town's investments were held in financial institutions that are members of the Securities Investor Protection Corporation (SIPC).

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

Credit Risk – Investments in Debt Securities

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. The Town's investment policy allows unlimited investment in United States Treasury and Agency obligations, as these investments carry an Aaa rating. All other investments must be in investment grade securities, a high concentration of which must be rated A or above.

As of June 30, 2021, the credit quality ratings, as rated by Moody's Investors Service, Inc./S&P Global Ratings/Fitch Ratings, Inc., of the Town's debt securities are as follows (U.S. Treasury Notes have an implied rating of AAA):

<u>Investment Type</u>	<u>Rating as of Year End</u>							<u>Not Readily Available</u>
	<u>Amount</u>	<u>Aaa</u>	<u>A2</u>	<u>A1</u>	<u>Aa3</u>	<u>Baa1</u>	<u>Baa2</u>	
Corporate bonds	\$ 2,462,161	\$ -	\$ 862,765	\$ 248,663	\$ 63,805	\$ 829,775	\$ 457,153	\$ -
Federal agency securities	477,055	477,055	-	-	-	-	-	-
Fixed income mutual funds	343,696	-	-	-	-	-	-	343,696
Market-linked certificates of deposit	239,279	-	-	-	-	-	-	239,279
Total	\$ 3,522,191	\$ 477,055	\$ 862,765	\$ 248,663	\$ 63,805	\$ 829,775	\$ 457,153	\$ 582,975

Concentration of Credit Risk - Investments

Concentration of credit risk is the risk of loss attributable to the magnitude of the Town's investment in a single issuer. The Town places no limit on the amount invested in any one issuer. The Town's policy to limit the amount the Town may invest in any one issuer is a diversification concept that prohibits the over-concentration of investments in a specific instrument-type and issuer by limiting investments (other than U.S. treasuries, government agencies, and mutual funds) to no more than 5% of an institution's assets and no more than 10% of the Town's cash.

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

Interest Rate Risk – Investments in Debt Securities

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's investment policy includes a diversification concept that prohibits the over-concentration of investment maturities; however, the Town places no limit on the length of maturity from date of purchase for Community Preservation, Stabilization, and Trust funds that are invested in U.S. Treasuries or U.S. Agency obligations that may be sold prior to maturity. As of June 30, 2021, the Town's investments are in compliance with these policies.

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

<u>Investment Type</u>	<u>Amount</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>Not Readily Available</u>
Corporate bonds	\$ 2,462,161	\$ 343,167	\$ 1,902,426	\$ 216,568	\$ -
Federal agency securities	477,055	-	377,709	99,346	-
Fixed income mutual funds	343,696	-	-	-	343,696
Market-linked certificates of deposit	239,279	-	239,279	-	-
U.S. Treasury notes	720,364	380,259	340,105	-	-
Total	\$ 4,242,555	\$ 723,426	\$ 2,859,519	\$ 315,914	\$ 343,696

Foreign Currency Risk – Investments

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

Fair Value

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

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

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

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

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

		Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
<u>Investment Type</u>	<u>Amount</u>			
Investments by fair value level:				
Corporate bonds	\$ 2,462,161	\$ -	\$ 2,462,161	\$ -
Corporate equities	1,367,948	1,367,948	-	-
Federal agency securities	477,055	-	477,055	-
Fixed income mutual funds	343,696	343,696	-	-
Market-linked certificates of deposit	239,279	-	239,279	-
U.S. Treasury notes	720,364	720,364	-	-
Investments measured at net asset value (NAV):				
External investment pool	4,292,646	-	-	-
Total	\$ 9,903,149	\$ 2,432,008	\$ 3,178,495	\$ -

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

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

4. Property Taxes and Excises Receivables

Real and personal property taxes are based on market values assessed as of each January 1. By law, all taxable property must be assessed at 100% of fair cash value. Also by law, property taxes must be levied at least 30 days prior to their due date. Once levied, these taxes are recorded as receivables, net of estimated uncollectible balances. Property tax revenues have been recorded using the accrual and modified accrual basis of accounting on the government-wide and fund basis statements accordingly.

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

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

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

Motor vehicle excise taxes are assessed annually for every motor vehicle and trailer registered in the Commonwealth of Massachusetts. 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.

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

	Gross Amount (fund basis)	Allowance for Doubtful Accounts	Current Portion	Long- Term Portion
Real estate taxes	\$ 158,015	\$ -	\$ 158,015	\$ -
Personal property taxes	684	-	684	-
Community preservation act	3,487	-	3,487	-
Tax liens	<u>68,089</u>	<u>-</u>	<u>19,676</u>	<u>48,413</u>
Total property taxes	<u>\$ 230,275</u>	<u>\$ -</u>	<u>\$ 181,862</u>	<u>\$ 48,413</u>
Motor vehicle excise	<u>\$ 138,092</u>	<u>\$ (23,627)</u>	<u>\$ 114,465</u>	
Total excises	<u>\$ 138,092</u>	<u>\$ (23,627)</u>	<u>\$ 114,465</u>	

5. Intergovernmental Receivables

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

6. Interfund Accounts

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	\$ 51,066	\$ 526,000
Community Preservation - Major Fund	-	25,000
Town Hall Construction - Major Fund	600,000	-
Nonmajor Governmental Funds:		
Special Revenue Funds	-	201,066
Capital Project Funds	11,000	-
Expendable Trust Funds	<u>90,000</u>	<u>-</u>
Subtotal Nonmajor Governmental Funds	<u>101,000</u>	<u>201,066</u>
Total	\$ <u>752,066</u>	\$ <u>752,066</u>

Of the transfers out of the general fund, \$450,000 was transferred to the major Town Hall Construction Fund for the library renovations at Town Hall.

7. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated:				
Land improvements	\$ 475	\$ -	\$ -	\$ 475
Buildings and building improvements	27,259	2,278	-	29,537
Machinery, equipment, and vehicles	7,651	582	-	8,233
Infrastructure	<u>40,927</u>	<u>1,352</u>	<u>-</u>	<u>42,279</u>
Total capital assets, being depreciated	76,312	4,212	-	80,524
Less accumulated depreciation for:				
Land improvements	(270)	(19)	-	(289)
Buildings and building improvements	(12,251)	(773)	-	(13,024)
Machinery, equipment, and vehicles	(4,952)	(465)	-	(5,417)
Infrastructure	<u>(17,881)</u>	<u>(929)</u>	<u>-</u>	<u>(18,810)</u>
Total accumulated depreciation	<u>(35,354)</u>	<u>(2,186)</u>	<u>-</u>	<u>(37,540)</u>
Capital assets, being depreciated, net	40,958	2,026	-	42,984
Capital assets, not being depreciated:				
Land	20,588	-	-	20,588
Construction in progress	<u>519</u>	<u>392</u>	<u>(519)</u>	<u>392</u>
Total capital assets, not being depreciated	<u>21,107</u>	<u>392</u>	<u>(519)</u>	<u>20,980</u>
Governmental activities capital assets, net	<u>\$ 62,065</u>	<u>\$ 2,418</u>	<u>\$ (519)</u>	<u>\$ 63,964</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities	
General government	\$ 288
Public safety	327
Education	493
Public works	967
Health and human services	2
Culture and recreation	<u>109</u>
Total depreciation expense - governmental activities	<u>\$ 2,186</u>

8. Deferred Outflows of Resources

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

9. Accounts Payable

Accounts payable represent fiscal year 2021 expenditures paid after July 1, 2021.

10. Accrued Liabilities

Accrued liabilities primarily represents fiscal year 2021 salaries paid after year end.

11. Notes Payable

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

<u>Purpose</u>	<u>Balance Beginning of Year</u>	<u>New Issues</u>	<u>Maturities</u>	<u>Balance End of Year</u>
Lockwood Lane Bridge	\$ -	\$ 475,000	\$ -	\$ 475,000
Harry Lee Cole & Spofford School Design	-	388,000	-	388,000
Municipal Buildings Renovation	-	2,176,000	-	2,176,000
Total	\$ -	\$ 3,039,000	\$ -	\$ 3,039,000

12. Long-Term Debt

General Obligation Bonds

The Town issues general obligation bonds (including direct placements) and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General

obligation bonds currently outstanding are as follows. The Town did not have any direct borrowings outstanding as of June 30, 2021.

Governmental Activities

	Original	Serial	Interest	Amount
	Issue	Maturities	Rate(s) %	Outstanding
<u>General Obligation Bonds</u>		<u>Through</u>		<u>as of</u>
				<u>6/30/21</u>
Town Hall construction refunding	\$ 1,955,000	08/15/22	1.36%	\$ 375,000
Sawyer/Richardson land refunding	1,393,000	08/15/22	1.38%	295,000
Spofford Pond Road drainage refunding	85,000	08/15/22	1.35%	15,000
Dump truck	205,000	09/15/22	1.24%	40,000
Cummings House historic restoration	245,350	08/01/24	1.25%	195,000
Land acquisition	86,000	10/01/25	1.78%	41,000
Fire station floor drain/tank replacement	102,000	10/01/25	1.79%	49,000
Wood School interior renovations	667,000	10/01/25	1.81%	334,500
Wood School exterior renovations	125,000	10/01/25	1.82%	65,500
Anvil Farm land acquisition	850,000	06/15/26	3.90%	225,000
Haynes land acquisition	1,900,000	06/15/27	3.94%	600,000
Lincoln Hall building renovations	675,000	06/15/27	3.93%	210,000
School remodeling	355,000	09/15/27	1.60%	155,000
Land acquisition	190,000	09/15/27	1.55%	70,000
Fire truck	430,000	09/15/27	1.70%	230,000
Water treatment plant	400,000	09/15/27	1.70%	205,000
Recreational fields	1,050,000	08/01/30	1.56%	950,000
Spofford Pond roof and windows	2,079,650	08/01/37	1.96%	<u>1,960,000</u>
Total general obligation bonds				<u>6,015,000</u>
Total governmental activities				\$ <u>6,015,000</u>

Future Debt Service

The annual payments to retire all general obligation bonds outstanding as of June 30, 2021 are as follows:

<u>Year</u>	<u>General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,025,000	\$ 196,920
2023	955,000	163,885
2024	645,000	136,765
2025	635,000	112,255
2026	590,000	69,489
2027	450,000	59,112
2028	315,000	49,650
2029	215,000	40,142
2030	215,000	31,608
2031	165,000	23,958
2032 - 2036	575,000	28,658
2037 - 2040	<u>230,000</u>	<u>45,799</u>
Total	\$ <u>6,015,000</u>	\$ <u>958,241</u>

Changes in Long-Term Liabilities

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion</u>
Governmental Activities						
Bonds payable	\$ 7,190	\$ -	\$ (1,175)	\$ 6,015	\$ (1,025)	\$ 4,990
Loans payable (direct borrowings)	<u>3</u>	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	7,193	-	(1,178)	6,015	(1,025)	4,990
Net pension liability	15,710	-	(1,081)	14,629	-	14,629
Net OPEB liability	11,274	-	(299)	10,975	-	10,975
Compensated absences	913	57	(8)	962	(96)	866
Landfill liability	<u>764</u>	<u>-</u>	<u>(56)</u>	<u>708</u>	<u>(59)</u>	<u>649</u>
Total	\$ <u>35,854</u>	\$ <u>57</u>	\$ <u>(2,622)</u>	\$ <u>33,289</u>	\$ <u>(1,180)</u>	\$ <u>32,109</u>

Long-Term Debt Supporting Governmental Activities

Bonds issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the general and community preservation funds. All other long-term debt is repaid from the funds that the cost relates to, primarily the general fund.

13. Landfill Postclosure Care Costs

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

The \$707,421 reported as landfill postclosure care liability at June 30, 2021 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

14. Deferred Inflows of Resources

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

15. Governmental Funds - Balances

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

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

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

Nonspendable

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

Restricted

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

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest decision-making authority. This fund balance classification includes the library stabilization fund, general fund non-lapsing appropriations approved at Town meeting, and various expendable trust funds.

Assigned

Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, the remaining balance of premiums received on the issuance of excluded debt, general fund surplus fund balance that has been appropriated as a funding source for the subsequent fiscal period, and petty cash.

Unassigned

Represents amounts that are available to spend in future periods, general stabilization, and deficit funds.

The following is a breakdown of the Town's fund balance as of June 30, 2021:

	<u>General Fund</u>	<u>Community Preservation Fund</u>	<u>Town Hall Construction Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable					
Nonexpendable permanent funds	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Nonspendable	-	-	-	5,000	5,000
Restricted					
Community preservation funds	-	3,849,460	-	-	3,849,460
Special revenue funds	-	-	-	2,367,797	2,367,797
Capital projects funded by borrowing	-	-	-	382,501	382,501
Expendable permanent funds	-	-	-	11,248	11,248
Total Restricted	-	3,849,460	-	2,761,546	6,611,006
Committed					
Unemployment fund	-	-	-	38,901	38,901
Insurance fund	-	-	-	52,833	52,833
Library stabilization fund	54,161	-	-	-	54,161
Article carryforwards:					
General government	304,870	-	-	-	304,870
Public safety	138,026	-	-	-	138,026
Education	66,511	-	-	-	66,511
Public works	336,486	-	-	-	336,486
Health and human services	2,000	-	-	-	2,000
Total Committed	902,054	-	-	91,734	993,788
Assigned					
Encumbrances:					
General government	44,898	-	-	-	44,898
Education	132,444	-	-	-	132,444
Public works	99,189	-	-	-	99,189
Culture and recreation	1,314	-	-	-	1,314
Next year's expenditures:					
Capital	422,168	-	-	-	422,168
Other	74,100	-	-	-	74,100
Petty cash	2,525	-	-	-	2,525
Debt service	9,344	-	-	-	9,344
Total Assigned	785,982	-	-	-	785,982
Unassigned					
General fund	3,883,220	-	-	-	3,883,220
General stabilization fund	930,029	-	-	-	930,029
Special revenue fund deficits	-	-	-	(437,836)	(437,836)
Capital project fund deficits	-	-	(1,554,494)	(276,334)	(1,830,828)
Total Unassigned	4,813,249	-	(1,554,494)	(714,170)	2,544,585
Total Fund Balances	\$ 6,501,285	\$ 3,849,460	\$ (1,554,494)	\$ 2,144,110	\$ 10,940,361

16. Essex Regional Retirement System

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

Plan Description

Substantially all employees of the Town (except teachers and administrators under contract employed by the School Department) are members of the Essex Regional Retirement System (the System), a cost-sharing, multiple-employer, public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of the Massachusetts General Laws establishes the authority of the System, contribution percentages, and benefits paid. The System Retirement Board does not have the authority to amend benefit provisions. Additional information is disclosed in the System's annual financial reports, which are publicly available at the System's administrative offices at 491 Maple Street, Suite 202, Danvers, Massachusetts 01923-4025. Reports are also available on the System's website at www.essexregional.com.

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 after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of \$30,000 per year. The percentages are as follows:

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

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

Participant Retirement Benefits

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

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation for those hired prior

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

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

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

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

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

Methods of Payment

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

- Option A – Total annual allowance, payable in monthly installments, commencing at retirement and terminating at the member's death.

- Option B – A reduced annual allowance, payable in monthly installments, commencing at retirement and terminating at the death of the member, provided however, that if the total amount of the annuity portion received by the member is less than the amount of his or her accumulated deductions, including interest, the difference or balance of his accumulated deductions will be paid in a lump sum to the retiree's beneficiary or beneficiaries of choice.
- Option C – A reduced annual allowance, payable in monthly installments, commencing at retirement. At the death of the retired employee, 2/3 of the allowance is payable to the member's designated beneficiary (who may be the spouse, or former spouse who has not remarried, child, parent, sister, or brother of the employee) for the life of the beneficiary. For members who retired on or after January 12, 1988, if the beneficiary pre-deceases the retiree, the benefit payable increases (or "pops up" to Option A) based on the factor used to determine the Option C benefit at retirement. For members who retired prior to January 12, 1988, if the System has accepted Section 288 of Chapter 194 of the Acts of 1998 and the beneficiary pre-deceases the retiree, the benefit payable "pops up" to Option A in the same fashion. The Option C became available to accidental disability retirees on November 7, 1996.

Participant Refunds

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

Employer Contributions

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

The Town's contribution to the System for the year ended June 30, 2021 was \$1,423,044, which was equal to its annual required contribution.

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 the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At June 30, 2021, the Town reported a liability of \$14,629,494 for its proportionate share of the System's total net pension liability. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. The Town's proportion of the net pension liability was based on an actuarially determined projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers. At December 31, 2020, the Town's proportion was 3.686%.

For the year ended June 30, 2021, the Town recognized total pension expense of \$1,545,737. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 1,598	\$ 12,544
Changes of assumptions	978,688	-
Net difference between projected and actual earnings on pension plan investments	-	1,088,442
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>167,410</u>	<u>299,395</u>
Total	<u>\$ 1,147,696</u>	<u>\$ 1,400,381</u>

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

Year ended June 30:

2022	\$ 85,498
2023	138,592
2024	(271,631)
2025	<u>(205,144)</u>
Total	<u>\$ (252,685)</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of January 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement that was updated to a measurement date of December 31, 2020:

COLA	2% of the first \$14,000 for fiscal 2021 and 3% of the first \$14,000 thereafter
Salary increases	Based on years of service, ranging from 7.5% at 0 years of service decreasing to 3.75% after 5 years of service
Investment rate of return	7.30%, previously 7.50%

Mortality rates for pre-retirement were based on the RP-2014 Employee Mortality Table projected generationally with Scale MP-2019. Mortality rates for healthy retirees were based on the RP-2014 Healthy Annuitant Mortality Table projected generationally with Scale MP-2019. Mortality rates for disabled retirees were based on the RP-2014 Healthy Annuitant Mortality Table set forward two years projected generationally with Scale MP-2019.

Target Allocations

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation

percentage adjusted by a 2.75% inflation assumption. Best estimates of arithmetic real rates of return are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	Long-term Expected Real Rate of Return
		<u>Geometric Average</u>
Domestic equity	23.10%	6.40%
International developed markets equity	14.40%	6.60%
International merging markets equity	5.80%	8.40%
Core fixed income	15.80%	2.70%
Value added fixed income	7.40%	6.20%
Private equity	12.40%	10.20%
Real estate	8.30%	6.00%
Timberland	3.30%	6.60%
Hedge funds, PCS	8.80%	5.20%
Liquidating portfolios	0.10%	0.00%
Overlay	0.60%	0.00%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed plan member contributions at the current contribution rate and employer contributions at rates equal to the actuarially determined contribution rates. 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 7.30%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease	Current Discount Rate	1% Increase
<u>(6.30%)</u>	<u>(7.30%)</u>	<u>(8.30%)</u>
\$18,732,464	\$14,629,494	\$11,180,910

Pension Plan Fiduciary Net Position

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

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

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing, multi-employer, defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives, and Quincy College. The MTRS is part of the Commonwealth's reporting entity and does not issue a stand-alone audited financial report.

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

Benefits Provided

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

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

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

Contributions

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

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

Actuarial Assumptions

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

- (a) 7.15% (changed from 7.25%) investment rate of return, (b) 3.50% interest rate credited to the annuity savings fund and (c) 3.00% cost of living increase on the first \$13,000 per year.
- Salary increases are based on analyses of past experience but range from 4.00% to 7.50% depending on length of service.
- Experience study is dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011, updated to reflect post-retirement mortality through January 1, 2017.
- Mortality rates were as follows:
 - Pre-retirement – reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).
 - Post-retirement – reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).
 - Disability – assumed to be in accordance with the Pub-2010 Teachers Retirees Mortality Table (headcount weighted) projected generationally with Scale MP-2018 (gender distinct).

Target Allocation

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

included in the PRIT Fund's target asset allocation as of June 30, 2020 are summarized in the following table:

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

Discount Rate

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

Sensitivity Analysis

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

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

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make all 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.

Town Proportions

In fiscal year 2020 (the most recent measurement period), the Town's proportionate share of the MTRS' collective net pension liability was \$26,390,483 based on a proportionate share of 0.092453%. As required by GASB 68, the Town has recognized its portion of the Commonwealth's contribution of \$1,436,191 as both a revenue and expenditure in the General Fund, and its portion of the collective pension expense of \$1,823,412 as both a revenue and expense in the governmental activities.

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

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*, replaces the requirements of *Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This applies if a trust fund has been established to fund future OPEB costs. In fiscal year 2012, the Town established a single employer defined benefit OPEB Trust Fund to provide funding for future employee health care costs. The OPEB Trust Fund does not issue a stand-alone financial report.

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

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

General Information about the OPEB Plan

Plan Description

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

Benefits Provided

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

Funding Policy

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

Plan Membership

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

Inactive employees or beneficiaries	
currently receiving benefit payments	146
Active employees	<u>181</u>
Total	<u>327</u>

Investments

The OPEB trust fund assets consist of investments held in SRBT.

Rate of return. For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 29.70%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions and Other Inputs

The net OPEB liability was determined by an actuarial valuation as of July 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3%, average, including inflation
Investment rate of return	6.77%, net of OPEB plan investment expense
Municipal bond rate	2.18%
Discount rate	6.75% (previously 7.00%)
Healthcare cost trend rates	4.5% for 2021, fluctuating 0% to an ultimate rate of 4.5% in future years
Retirees' share of benefit-related costs	50% for premiums for the Medex 2 plan, 34% for Managed Blue for Seniors plan, and 21% for all other individual plans
Participation rate	80% of employees eligible to receive retirement benefits would enroll in the retiree medical plans upon retirement

Mortality rates for pre-retirement were based on RP-2014 Mortality Table for Blue Collar Employees projected generationally with scale MP-2016 for males and females. Mortality rates for post-retirement were based on RP-2014 Mortality Table for Blue Collar Healthy Annuitants

projected generationally with scale MP-2016 for males and females. Mortality rates for disabled were based on RP-2014 Mortality Table for Blue Collar Healthy Annuitants projected generationally with scale MP-2016 for males and females.

The actuarial assumptions used in the valuation were based on the results of an actuarial experience study as of January 1, 2015.

Target Allocations

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021 are summarized in the following table.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic Equity - Large Cap	14.50%	4.90%
Domestic Equity - Small/Mid Cap	3.50%	5.40%
International Equity - Developed Market	16.00%	5.32%
International Equity - Emerging Market	6.00%	6.26%
Domestic Fixed Income	20.00%	1.40%
International Fixed Income	3.00%	1.30%
Alternatives	23.00%	6.32%
Real Estate	14.00%	6.25%
Total	<u>100.00%</u>	

Contributions

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

Discount Rate

The discount rate used to measure the net OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

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

Net OPEB Liability

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

Total OPEB liability	\$ 15,267,628
Plan fiduciary net position	<u>4,292,646</u>
Net OPEB liability	<u>\$ 10,974,982</u>

Plan fiduciary net position as a percentage of the total OPEB liability	28.12%
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The fiduciary net position has been determined on the same basis used by the OPEB Plan. For this purpose, the Plan recognizes benefit payments when due and payable.

Changes in the Net OPEB Liability

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

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances, beginning of year	\$ 14,308,230	\$ 3,034,544	\$ 11,273,686
Changes for the year:			
Service cost	299,406	-	299,406
Interest	995,801	-	995,801
Contributions - employer	-	1,076,946	(1,076,946)
Net investment income	-	958,102	(958,102)
Changes in assumptions	441,137	-	441,137
Benefit payments	<u>(776,946)</u>	<u>(776,946)</u>	<u>-</u>
Net Changes	<u>959,398</u>	<u>1,258,102</u>	<u>(298,704)</u>
Balances, end of year	<u>\$ 15,267,628</u>	<u>\$ 4,292,646</u>	<u>\$ 10,974,982</u>

Changes in assumptions reflect a change in the discount rate from 7.00% in 2020 to 6.75% in 2021.

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

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

1% Decrease (<u>5.75%</u>)	Current Discount Rate (<u>6.75%</u>)	1% Increase (<u>7.75%</u>)
\$ 12,848,224	\$ 10,974,982	\$ 9,414,538

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

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

1% Decrease (<u>3.50%</u>)	Current Healthcare Cost Trend Rates (<u>4.50%</u>)	1% Increase (<u>5.50%</u>)
\$ 9,234,706	\$ 10,974,982	\$ 13,079,658

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the Town recognized an OPEB expense of \$465,912. At June 30, 2021, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 370,847	\$ 269,088
Change in assumptions	907,223	-
Net difference between projected and actual OPEB investment earnings	<u>-</u>	<u>520,716</u>
Total	\$ <u>1,278,070</u>	\$ <u>789,804</u>

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

<u>Year Ended June 30:</u>	
2022	\$ 413,050
2023	61,204
2024	56,702
2025	(52,187)
2026	9,497
Total	<u>\$ 488,266</u>

19. Subsequent Events

Management has evaluated subsequent events through March 17, 2022, which is the date the financial statements were available to be issued.

Debt

Subsequent to June 30, 2021, the Town has incurred the following additional debt:

	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>
General obligation bond	\$ 6,960,000	2 - 5%	10/20/21	09/01/41

The bond anticipation notes outstanding as of June 30, 2021 included in Note 11 were permanently borrowed as part of this general obligation bond issued on October 20, 2021.

20. Change in Accounting Principle

During fiscal year 2021, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Beginning fund balance/net position was restated in Nonmajor Governmental Funds and Governmental Activities; see more information in Note 22.

21. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on the Town's operational and financial performance will depend on certain developments, including the duration and

spread of the outbreak, impact on individuals served by the Town, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Town's financial condition or results of operations is uncertain.

Outstanding Legal Issues

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

Grants

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

Encumbrances

At year-end the Town's general fund has \$277,845 in encumbrances that will be honored in the next fiscal year.

22. Beginning Fund Balance/Net Position Restatement

The beginning (July 1, 2020) balances of the Town have been restated as follows:

	Nonmajor Governmental <u>Funds</u>	Governmental <u>Activities</u>
As previously reported	\$ 2,056,005	\$ 41,105,755
GASB 84 implementation	<u>42,200</u>	<u>42,200</u>
As restated	<u>\$ 2,098,205</u>	<u>\$ 41,147,955</u>

23. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the Town beginning with its fiscal year ending June 30, 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements. Management has not evaluated the effect this standard will have on the financial statements.

TOWN OF BOXFORD, MASSACHUSETTS

Required Supplementary Information

General Fund

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual

For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
Revenues				
Property taxes	\$ 30,773,509	\$ 30,773,509	\$ 30,773,509	\$ -
Excises	1,600,000	1,600,000	1,619,559	19,559
Penalties, Interest, and other taxes	75,000	75,000	94,575	19,575
Charges for services	340,000	340,000	549,945	209,945
Intergovernmental	2,463,290	2,463,290	2,476,540	13,250
Licenses and permits	375,000	375,000	454,711	79,711
Fines and forfeitures	25,000	25,000	22,827	(2,173)
Investment income	-	-	48,716	48,716
Miscellaneous	-	-	95,638	95,638
Total Revenues	<u>35,651,799</u>	<u>35,651,799</u>	<u>36,136,020</u>	<u>484,221</u>
Expenditures				
General government	2,170,606	2,240,606	2,165,115	75,491
Public safety	3,232,706	3,232,706	3,200,702	32,004
Education	24,405,792	24,405,792	24,287,272	118,520
Public works	2,915,045	2,915,045	2,987,059	(72,014)
Health and human services	350,068	350,068	313,528	36,540
Culture and recreation	480,838	480,838	433,470	47,368
Employee benefits	2,879,658	2,879,658	2,731,929	147,729
Debt service	852,459	852,459	852,459	-
Intergovernmental	177,057	177,057	172,759	4,298
Prior year encumbrances	192,767	192,767	165,090	27,677
Prior year snow and ice deficit	149,679	149,679	149,679	-
Total Expenditures	<u>37,806,675</u>	<u>37,876,675</u>	<u>37,459,062</u>	<u>417,613</u>
Excess (deficiency) of revenues over expenditures	(2,154,876)	(2,224,876)	(1,323,042)	901,834
Other Financing Sources/(Uses)				
Transfers in	18,000	18,000	51,066	33,066
Transfers out	(311,000)	(311,000)	(376,000)	(65,000)
Use of prior year fund balance (carryforwards)	1,190,717	1,190,717	1,190,717	-
Use of free cash:				
Operating budget	222,150	292,150	292,150	-
Capital budget	1,018,000	1,018,000	1,018,000	-
Debt service	17,009	17,009	17,009	-
Total Other Financing Sources/Uses	<u>2,154,876</u>	<u>2,224,876</u>	<u>2,192,942</u>	<u>(31,934)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>869,900</u>	\$ <u>869,900</u>

See Independent Auditors' Report

TOWN OF BOXFORD, MASSACHUSETTS

Required Supplementary Information

Community Preservation Fund

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual

For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final	Amounts	Final Budget
	<u>Budget</u>	<u>Budget</u>	(Budgetary	Positive
			<u>Basis</u>)	(<u>Negative</u>)
Revenues				
Property taxes	\$ 774,323	\$ 774,323	\$ 768,973	\$ (5,350)
Penalties and interest	-	-	1,360	1,360
Intergovernmental	250,000	250,000	306,970	56,970
Investment income	-	-	261,805	261,805
Total Revenues	1,024,323	1,024,323	1,339,108	314,785
Expenditures				
General government	324,126	324,126	301,364	22,762
Debt service	500,759	500,759	499,960	799
Total Expenditures	824,885	824,885	801,324	23,561
Excess of revenues over expenditures	199,438	199,438	537,784	338,346
Other Financing Sources/(Uses)				
Transfers out	(25,000)	(25,000)	(25,000)	-
Use of surplus	75,000	75,000	75,000	-
Use of prior year fund balance (carryforwards)	231,060	231,060	231,060	-
Reservations:				
Historic Resources	(26,724)	(26,724)	(26,724)	-
Community Housing	(86,132)	(86,132)	(86,132)	-
Budget reserve	(200,000)	(200,000)	(200,000)	-
Other use	(167,642)	(167,642)	(167,642)	-
Total Other Financing Sources/(Uses)	(199,438)	(199,438)	(199,438)	-
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 338,346	\$ 338,346

See Independent Auditors' Report

**Notes to Required Supplementary Information
for General Fund and Community Presentation Fund Budgets**

Budgetary Basis

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

Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources/(Uses)</u>
GAAP basis	\$ 37,684,622	\$ 37,919,835	\$ (474,934)
To reverse unbudgeted GASB 24 Massachusetts Teacher Retirement System	(1,436,191)	(1,436,191)	-
Current year carryforwards and continuing appropriations	-	1,125,739	-
Record budgeted use of free cash	-	-	1,327,159
To record use of carryforwards	-	-	1,190,717
Record raising of prior year's snow and ice deficit	-	149,679	-
Reverse effects of combining general fund and stabilization fund (GASB 54)	(34,277)	-	450,000
Reclassification of budgeted transfers	-	(300,000)	(300,000)
Other adjustments	(78,134)	-	-
Budgetary basis	<u>\$ 36,136,020</u>	<u>\$ 37,459,062</u>	<u>\$ 2,192,942</u>

(continued)

See Independent Auditors' Report

(continued)

<u>Community Preservation Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources/(Uses)</u>
GAAP basis	\$ 1,268,054	\$ 602,223	\$ (25,000)
Reverse beginning of year appropriation carryforwards from expenditures	-	-	231,060
Add end of year appropriation carryforwards to expenditures	-	199,101	-
Record budgeted use of surplus	-	-	75,000
Record budgeted reserves	-	-	(480,498)
Other timing differences	<u>71,054</u>	<u>-</u>	<u>-</u>
Budgetary basis	\$ <u>1,339,108</u>	\$ <u>801,324</u>	\$ <u>(199,438)</u>

See Independent Auditors' Report

TOWN OF BOXFORD, MASSACHUSETTS

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
(Unaudited)

Essex Regional Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2021	December 31, 2020	3.686%	\$14,629,494	\$ 6,065,303	241.20%	59.73%
June 30, 2020	December 31, 2019	3.729%	\$15,710,208	\$ 5,832,314	269.36%	55.46%
June 30, 2019	December 31, 2018	3.797%	\$16,041,666	\$ 4,930,080	325.38%	51.89%
June 30, 2018	December 31, 2017	3.692%	\$13,895,133	\$ 4,727,147	293.94%	55.40%
June 30, 2017	December 31, 2016	3.658%	\$14,092,733	\$ 4,787,031	294.39%	51.12%
June 30, 2016	December 31, 2015	3.663%	\$13,307,669	\$ 5,080,198	261.95%	51.01%
June 30, 2015	December 31, 2014	3.652%	\$12,389,026	\$ 4,880,552	253.84%	52.27%

Massachusetts Teachers' Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the Town</u>	<u>Total Net Pension Liability Associated with the Town</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2021	June 30, 2020	0.092453%	\$ -	\$ 26,390,483	\$ 26,390,483	\$ 7,562,572	-	50.67%
June 30, 2020	June 30, 2019	0.091337%	\$ -	\$ 23,029,746	\$ 23,029,746	\$ 7,159,323	-	53.95%
June 30, 2019	June 30, 2018	0.092036%	\$ -	\$ 21,822,869	\$ 21,822,869	\$ 6,765,909	-	54.84%
June 30, 2018	June 30, 2017	0.093014%	\$ -	\$ 21,286,632	\$ 21,286,632	\$ 6,518,035	-	54.25%
June 30, 2017	June 30, 2016	0.095524%	\$ -	\$ 21,357,123	\$ 21,357,123	\$ 6,226,940	-	51.12%
June 30, 2016	June 30, 2015	0.094803%	\$ -	\$ 19,424,725	\$ 19,424,725	\$ 6,066,283	-	55.38%
June 30, 2015	June 30, 2014	0.092382%	\$ -	\$ 14,685,326	\$ 14,685,326	\$ 5,664,397	-	61.64%

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

See Independent Auditors' Report.

TOWN OF BOXFORD, MASSACHUSETTS

Required Supplementary Information Schedule of Pension Contributions (Unaudited)

Essex Regional Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
		Actuarially Determined Contribution	Actuarially Determined Contribution			
June 30, 2021	December 31, 2020	\$ 1,423,044	\$ 1,423,044	\$ -	\$ 6,145,866	23.15%
June 30, 2020	December 31, 2019	\$ 1,339,233	\$ 1,339,233	\$ -	\$ 5,936,173	22.56%
June 30, 2019	December 31, 2018	\$ 1,293,521	\$ 1,293,521	\$ -	\$ 5,985,851	21.61%
June 30, 2018	December 31, 2017	\$ 1,171,226	\$ 1,171,226	\$ -	\$ 5,560,961	21.06%
June 30, 2017	December 31, 2016	\$ 1,059,806	\$ 1,059,806	\$ -	\$ 5,647,351	22.14%
June 30, 2016	December 31, 2015	\$ 1,006,232	\$ 1,006,232	\$ -	\$ 5,251,619	19.81%
June 30, 2015	December 31, 2014	\$ 936,588	\$ 936,588	\$ -	\$ 4,610,822	19.19%

Massachusetts Teachers' Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
		Actuarially Determined Contribution Provided by Commonwealth	Actuarially Determined Contribution			
June 30, 2021	June 30, 2020	\$ 1,436,191	\$ 1,436,191	\$ -	\$ 8,297,688	17.31%
June 30, 2020	June 30, 2019	\$ 1,318,642	\$ 1,318,642	\$ -	\$ 7,562,572	17.44%
June 30, 2019	June 30, 2018	\$ 1,210,071	\$ 1,210,071	\$ -	\$ 7,159,323	16.90%
June 30, 2018	June 30, 2017	\$ 1,149,203	\$ 1,149,203	\$ -	\$ 6,765,909	16.99%
June 30, 2017	June 30, 2016	\$ 1,074,243	\$ 1,074,243	\$ -	\$ 6,518,035	16.48%
June 30, 2016	June 30, 2015	\$ 968,817	\$ 968,817	\$ -	\$ 6,226,940	15.56%
June 30, 2015	June 30, 2014	\$ 865,967	\$ 865,967	\$ -	\$ 6,066,283	14.28%

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

See Independent Auditors' Report.

TOWN OF BOXFORD, MASSACHUSETTS

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability					
Service cost	\$ 299,406	\$ 286,453	\$ 316,568	\$ 297,469	\$ 314,494
Interest	995,801	929,803	895,274	758,436	655,663
Differences between expected and actual experience	-	(442,134)	-	1,894,235	-
Changes of assumptions	441,137	907,664	-	(369,560)	-
Benefit payments, including refunds of member contributions	<u>(776,946)</u>	<u>(727,697)</u>	<u>(650,522)</u>	<u>(639,372)</u>	<u>(497,053)</u>
Net change in total OPEB liability	959,398	954,089	561,320	1,941,208	473,104
Total OPEB liability - beginning	<u>14,308,230</u>	<u>13,354,141</u>	<u>12,792,821</u>	<u>10,851,613</u>	<u>10,378,509</u>
Total OPEB liability - ending (a)	15,267,628	14,308,230	13,354,141	12,792,821	10,851,613
Plan Fiduciary Net Position					
Contributions - employer	1,076,946	1,027,697	1,000,522	989,372	797,053
Net investment income	958,102	58,867	143,244	173,023	187,870
Benefit payments, including refunds of member contributions	<u>(776,946)</u>	<u>(727,697)</u>	<u>(650,522)</u>	<u>(639,372)</u>	<u>(497,053)</u>
Net change in plan fiduciary net position	1,258,102	358,867	493,244	523,023	487,870
Plan fiduciary net position - beginning	<u>3,034,544</u>	<u>2,675,677</u>	<u>2,182,433</u>	<u>1,659,410</u>	<u>1,171,540</u>
Plan fiduciary net position - ending (b)	<u>4,292,646</u>	<u>3,034,544</u>	<u>2,675,677</u>	<u>2,182,433</u>	<u>1,659,410</u>
Net OPEB liability (asset) - ending (a-b)	<u>\$ 10,974,982</u>	<u>\$ 11,273,686</u>	<u>\$ 10,678,464</u>	<u>\$ 10,610,388</u>	<u>\$ 9,192,203</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 BOXFORD, MASSACHUSETTS

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Schedule of Net OPEB Liability					
Total OPEB liability	\$ 15,267,628	\$ 14,308,230	\$ 13,354,141	\$ 12,792,821	\$ 10,851,613
Plan fiduciary net position	<u>4,292,646</u>	<u>3,034,544</u>	<u>2,675,677</u>	<u>2,182,433</u>	<u>1,659,410</u>
Net OPEB liability (asset)	<u>\$ 10,974,982</u>	<u>\$ 11,273,686</u>	<u>\$ 10,678,464</u>	<u>\$ 10,610,388</u>	<u>\$ 9,192,203</u>
Plan fiduciary net position as a percentage of the total OPEB liability	28.12%	21.21%	20.04%	17.06%	15.29%
Covered employee payroll	12,130,527	11,777,211	10,980,482	10,660,662	11,605,943
Net OPEB liability as a percentage of covered employee payroll	90.47%	95.72%	97.25%	99.53%	79.20%
Schedule of Contributions					
Actuarially determined contribution	\$ 885,368	\$ 1,135,524	\$ 1,120,810	\$ 989,774	\$ 992,163
Contributions in relation to the actuarially determined contribution	<u>1,076,946</u>	<u>1,027,697</u>	<u>1,000,522</u>	<u>989,372</u>	<u>797,053</u>
Contribution deficiency (excess)	<u>\$ (191,578)</u>	<u>\$ 107,827</u>	<u>\$ 120,288</u>	<u>\$ 402</u>	<u>\$ 195,110</u>
Covered employee payroll	12,130,527	11,777,211	10,980,482	10,660,662	11,605,943
Contributions as a percentage of covered employee payroll	8.88%	8.73%	9.11%	9.28%	6.87%
Schedule of Investment Returns					
Annual money weighted rate of return, net of investment expense	29.70%	2.03%	5.72%	9.02%	13.49%

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.



**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 Select Board
Town of Boxford, 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, each major fund, and the aggregate remaining fund information of the Town of Boxford, Massachusetts as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 17, 2022.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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.

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

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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 financial statements. 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.

Andover, Massachusetts
March 17, 2022

FINANCE COMMITTEE

For the third year in a row, like the rest of the world, the Town of Boxford and the Finance Committee had to deal with the Covid epidemic. Meetings were held via Zoom. And it has become 'normal'. Sadly. But we persevered.

I am happy to report that the FinCom has not had a personnel change. Dan Volchok was appointed last year. His expertise regarding Masconomet has been invaluable. Also, Town Administrator, Matt Coogan, continues to bring enthusiasm as well as a fresh set of eyes to the Town and its many needs and proclivities. And this year we are all fortunate that he was joined by Assistant Administrator Brendan Sweeney, who has taken over many of Kathy Benevento's duties. Kathy, who has been a rock to the FinCom, is now part time, as she mentors Brendan.

It was a good year. The new Community Center/Council On Aging at 10 Elm Street, currently under construction, will give the town, after the move from the current Community Center/COA, two almost virtually empty buildings. What the future holds for these two buildings will be interesting. The current COA/Community Center, as well as 181 Washington Street, will continue to need maintenance and repairs. The buildings are valued at roughly \$1.5-\$2.0 million. FinCom approved funds to study various alternatives for these structures. The alternatives will be debated and proposed action on them should occur at the upcoming Town Meeting (2023) or in 2024.

The Finance Committee presented a budget of \$37,797,762 to the Town Meeting. The increases (and decreases!) of "The Big Three" (Masco, Elementary, and Town) budgets varied considerably. Boxford's portion of the Masco budget went up 3.3%, as our proportion of the overall student body increased significantly. We were fortunate that the 'five year averaging' of changing student enrollments by town (passed 2 years ago by all three towns) had kicked in a bit. This significantly decreased our burden. The Elementary School budget had a 2.90% increase. The Town Department Budget was proposed at 2.6%. Debt Service, which had been quite low in last years due to Masco Building debt being retired, increased. The overall tax increase to the town households was 2.7%.

At Town Meeting, the 350 or so attendees, approved the budget. For the first time in recent memory, as each line item was read, there was not one question. It's a nice day for the FinCom and the Select Board when such happens.

The Town continues to lack a plan for the future. A newly revised Capital Budgeting scenario will aid in setting priorities. This work is being spear-headed by Matt Coogan, ably assisted by Brendan Sweeney as well as Kathy Benevento, with input from Town Dept. heads.

There are many needs in the horizon that will have to be dealt with.

The two elementary school parking lots still have to be dealt with (with Cole School's being State mandated) and the cost may be in the millions. The current DPW 'building' aka 'shed' has been a hazard for many - too many - years. Boxford NEEDS a DPW garage. Again, like the COA, this need has been discussed and studied for almost 20 years now. The 'new' Masco is now 20+ years old. A 6 year old plan to revitalize Masco has not been pursued with vigor, given Covid, plus a new Masco administration. This year an updated capital plan should be put forward. It will not be surprising if the total cost of such, over a 5-10 year period, will approach or surpass \$35,000,000

for all three towns, with Boxford's share approximately 35% of that total, or \$10,000,000 or so.

Our pension and post-employment benefit (OPEB) costs are being addressed in a constructive way, more so than the vast majority of towns. Our unfunded liability continues to be concern, but is being addressed by significant yearly payments, which have increased the past several years.

Going forward, the mixture of new blood in Town Administration, and experienced FinCom members will continue to navigate the town through rising costs and, unfortunately, rising inflation to top it off. The Committee continues to strongly maintain that the Town should use recurring revenues to fund recurring expenses. It is easy enough to say such, but in these times, it is still difficult to do. But we persevere. ARPA funds have helped us to fund one-off projects.

In sum, Boxford town finances continue to be managed in a very conservative basis, with our bonds at AAA as an indication of such management. However, major costs loom in our future as needed facilities (DPW, parking lots, Masco) continue to deteriorate and become outmoded.

Michael E. White, Chairperson

Chris Wakeman, Vice-Chairperson

Peter Bernardin

Jeffrey Yespy

Phil McManus

Dan Volchok

Adam Bartke

.

BOARD OF ASSESSORS

Boxford's Fiscal Year 2023 total property valuation of \$2,382,964,748 includes \$10,927,342 in new growth that occurred during this past fiscal year. This is a decrease of \$8,479,269 from the prior year. Growth is made up of a combination of new construction, additions, and miscellaneous building improvements. This year's decrease was primarily attributable to a decrease in personal property construction as the new electrical substation has now been completed.

New home construction is also a major contributor to new growth. The number of new home permits has decreased over the prior fiscal year.

Fiscal Year	New Home Permits
2011	2
2012	4
2013	4
2014	7
2015	7
2016	12
2017	8
2018	8
2019	3
2020	4
2021	5
2022	2

After a review of home sales that occurred during 2021, the Board determined that overall property valuations increased approximately 14% from the prior year. Valuation changes varied for individual parcels according to style, condition, location, and size. The average residential property assessment for Fiscal Year 2023 is \$841,000, an increase from the Fiscal Year 2022 average residential property assessment of \$739,000. The 2023 tax rate was set at \$13.84 per thousand of assessed value, a decrease of about nine percent from last year. A total of 3,062 real and personal property tax bills were issued for Fiscal Year 2023.

As in previous years, the Select Board voted a multiplier of one for all commercial and industrial properties, which results in the commercial and industrial tax rate staying the same as residential. The town relies heavily on individual homeowners for tax revenues as residential properties account for 97 percent of all properties.

The Board recognizes that the requirement to follow specific state revaluation regulations when determining property valuations creates a hardship for some residents, particularly the senior population. The assessors continue to work with the Council on Aging to ensure that all seniors are familiar with any and all tax lowering programs that are available to them. Additionally, the Board presented a new exemption option at the 2022 Annual Town Meeting, which residents voted to adopt. This exemption allows Seniors who receive "circuit breaker" tax credits on their Massachusetts state income taxes to obtain a reduction of their real estate taxes up to the amount of their credits.

Of the 3,062 real and personal property tax bills that were issued in Fiscal Year 2022 (prior year), there were:

- 5 abatement filings, which resulted in 1 valuation change granted and a \$2,068 reduction in taxes
- 53 personal exemptions granted, which resulted in \$137,959 in reduced taxes to qualified homeowners based on age, financial condition, blindness or veteran's service-connected disability.
- 7 Community Preservation Surcharge exemptions granted, which resulted in \$1,902 in reduced surcharges due to age and financial status.
- 9 Senior Tax Work-Off exemptions granted, resulting in a \$6,856 reduction in taxes.

Auto excise taxes resulted in approximately \$1,706,600 in income to the town from over 9,600 vehicles. Vehicle owners should be aware that in order to receive an abatement, the vehicle must be disposed of (i.e. sold, traded, junked, etc.) as well as the plates being cancelled or transferred to another vehicle.

Data collection and maintenance of current and accurate property data is a critical element in the development of uniform, fair market property value. The Assessor's Department continued our Cyclical Inspection Project, in accordance with the Massachusetts Department of Revenue's requirement that each property be inspected once in every 10-year cycle. These inspections are being conducted in house by the Assistant Assessor and include both on-site and virtual inspections. Virtual inspections are conducted through the use of mapping imagery and questionnaires. The Board appreciates the cooperation that residents have shown with this project. Inspections of properties that have recently sold or have been affected by building permits continue to be conducted by Kristin Hanlon, Director of Assessment.

In November, the Board accepted the resignation of Mary Murphy. Mary served as a member of the Board of Assessors since 2020. The Board thanks Mary for her valuable contributions to the Board over the last two years and wish her well in her future endeavors.

The Board also accepted the resignation of Heather Thifault, Assistant Assessor, in November. Although Heather had only been employed by the Assessing Department for a year, her contributions and ideas for implementing the new role of Assistant Assessor was invaluable. The Board wishes her the best in her new position.

The Board of Assessors would like to thank Kristin Hanlon, Director of Assessment, for her assistance in our ongoing efforts to maintain fair and equitable assessments. The Board members and office staff also appreciate the help and support received from other town departments and all the townspeople.

Respectfully submitted,

David F. Benson, Chairman
Diana Headrick

TREASURER/COLLECTOR OF TAXES

To the Director of Municipal Finance, Town Administrator, Selectboard, Finance Committee and Residents of the Town of Boxford:

The Treasurer is required to issue an annual report to the town that lists cash account balances, investment types, earnings and compliance with the terms of the town's Investment Policy. The attached **Report on Investments** provides that information for the \$24,278,239 held by the town on June 30, 2022. Comparative data is provided on page 2 for the previous fiscal year, including a brief explanation of significant changes.

General Fund monies are all invested as provided by state statutes in checking or money market bank accounts and the state investment pool (MMDT). Trust Funds and Community Preservation Funds are on deposit in a longer term, more diversified consolidated account invested in money markets, CDs, bonds and those equities on the Massachusetts Legal List for Public Investments. The Town's investment advisor for this portfolio is Bartholmew & Company.

The town's General Fund cash balance of \$13.7M on 6/30/22 was \$4.5M greater than on 6/30/21. General Fund earnings of \$82K were 69% more than earnings in FY 2021 due to higher average account balances. Interest rates remained constant.

In FY 2021, the town's independent auditor required the reporting of investment account balances at market value; therefore, significant unrealized gains were recorded in FY 21--\$70K on Trust Funds and \$169K on the CP Fund. Due to a steep market decline in FY 2022, unrealized losses were booked—(\$60K) on Trust Funds and (\$141K) on the CP Fund. Earnings on both accounts reflect those reductions in account value. Detailed account statements, reports and analyses are available for review in the Office of the Treasurer. Interim investment reports will be provided as of 10/31/22 and 2/28/23.

Increases to the OPEB fund are approved by Annual Town Meeting to reduce the town's Unfunded Actuarial Accrued Liability for employees' Other Post Retirement Benefits (OPEB). In FY 2022, \$300,000 was appropriated in the budget passed by Town Meeting. The fund balance of \$4,417,840 is on deposit in the State Retiree Benefits Trust Fund within the PRIT and managed by PRIM (Pension Reserves Investment Management Board). Reported gross earnings of \$90K are offset by an unrealized loss of \$264K; the annualized rate of return for FY 2022 was -2.95%.

The **Report of Trust, Gift and Restricted Funds** provides account activity by fund for Fiscal Year 2022.

Report on Outstanding Debt as of 6/30/22 is also included for your review.

Respectfully submitted,
Ellen S. Guerin, Treasurer

**Town of Boxford
Report on Investments
Year Ended 6/30/22**

<u>Depository Institution</u>	<u>Purpose</u>	<u>Balance</u> <u>6/30/22</u>	<u>FY 2022</u> <u>Earnings</u>	<u>Rate of</u> <u>Return</u> <u>6/30/22</u>	<u>% of</u> <u>G/F Cash</u>	<u>Investment Policy Guideline/</u> <u>Collateralization</u>
General Fund (Short Term):						
Cash on Hand	Petty Cash/COA Advance Fund	\$ 2,525	\$ -	0.00%	0.0%	Minimum required; properly secured
Institution for Savings	Depository	\$ 299,686	\$ 1,597	0.25%	2.2%	FDIC and DIF
Institution for Savings	Money Market/Capital	\$ 2,403,355	\$ 51,465	0.50%	17.5%	FDIC and DIF
Institution for Savings	Escrow Checking	\$ 5,705	\$ 18	0.25%	0.0%	FDIC and DIF
Institution for Savings	School Lunch	\$ 9,550	\$ 29	0.25%	0.1%	FDIC and DIF
Unibank	State Aid/Grant Receipts	\$ 99,003	\$ 40	0.21%	0.7%	FDIC and DIF
Unibank	On-line Tax Collections	\$ 3,454	\$ 27	0.02%	0.0%	FDIC and DIF
Unibank	Fire Department	\$ 4,321	\$ 1	0.02%	0.0%	FDIC and DIF
Unibank	Town Clerk	\$ 3,510	\$ 1	0.02%	0.0%	FDIC and DIF
Unibank	Donations	\$ 1,477	\$ 0	0.02%	0.0%	FDIC and DIF
Unibank	Trash Sticker Sales	\$ 7,926	\$ 1	0.02%	0.1%	FDIC and DIF
Eastern Bank	Tax Payment Lockbox	\$ 3,417	\$ 101	0.05%	0.0%	FDIC
Eastern Bank	Municipal Money Market	\$ 227,203	\$ 528	0.05%	1.7%	FDIC
Salem Five Bank (EBSB)	Money Market	\$ 500,067	\$ 298	0.70%	3.6%	FDIC and DIF
Mass Municpl Depository Trust	State Investment Pool	\$ 8,014,281	\$ 3,261	0.32%	58.4%	G.L. Ch. 29, Sec. 38A
Newburyport Bank	Money Market	\$ 225,035	\$ 35	0.80%	1.6%	FDIC
Brookline Bank	Municipal Money Market	\$ 214,978	\$ 537	0.25%	1.6%	FDIC
Needham Bank	Municipal Money Market	\$ 208,923	\$ 730	0.35%	1.5%	FDIC
Commonwealth Financial	Certificates of Deposit/MM	\$ 1,486,546	\$ 23,645	1.85%	10.8%	FDIC & SIPIC ins. @ various banks
Total General Fund		\$ 13,720,962	\$ 82,314		100%	
Trust Funds (Long Term):						
Commonwealth Financial	Trust Funds	\$ 1,600,031	\$ (39,464)	1.57%		G.L. Ch. 44, Sec. 54
Commonwealth Financial	Community Preservation Fund	\$ 4,507,951	\$ (86,467)	1.57%		G.L. Ch. 44, Sec. 54
STBTF @ PRIT	OPEB Fund	\$ 4,417,840	\$ (174,806)	-2.95%		G.L. Ch. 32, Sec. 23(2A)
Developer's Performance Bonds:						
TD Bank	Reddington Ridge	\$ 28,014	\$ 6	0.05%		G.L. Ch. 41, Sec. 81U
Eastern Bank	Burning Bush	\$ 3,440	\$ 2	0.05%		G.L. Ch. 41, Sec. 81U
Total Cash		\$ 24,278,239	\$ (218,417)			

Town of Boxford
Changes in Cash and Earnings
FY 2021 - 2022

	<u>Fiscal Year Ended 6/30/21</u>		<u>Fiscal Year Ended 6/30/22</u>	
	<u>Cash Balance</u>	<u>Earnings</u>	<u>Cash Balance</u>	<u>Earnings</u>
General Fund	\$ 9,169,334	\$ 48,716	\$ 13,720,962	\$ 82,314
Community Preservation Fund	\$ 3,853,763	\$ 261,805 **	\$ 4,507,951	\$ (86,468) **
Trust Funds	\$ 1,591,716	\$ 111,586 **	\$ 1,600,031	\$ (39,464) **
OPEB Trust Fund	\$ 4,292,646	\$ 958,102	\$ 4,417,840	\$ (174,806)
Performance Bonds	\$ 31,447	\$ 15	\$ 31,455	\$ 7
Totals	<u>\$ 18,938,906</u>	<u>\$ 1,380,224</u>	<u>\$ 24,278,239</u>	<u>\$ (218,417)</u>

Analysis of significant changes in cash balances and earnings:

--The G/F cash balance increased by \$4.5M in FY22 representing unspent borrowing proceeds of \$4M and remaining ARPA funds of \$700K.

--G/F earnings increased 69% from previous year due to higher average account balances.

**At the recommendation of independent auditors, cumulative unrealized investment gains were booked in FY 2021 (\$70K on Trust Funds; \$169K on CP Fund).
In FY 2022, unrealized losses on decreased security values offset the prior year gains (\$60K in Trust Funds; \$141K in CP Fund).
The FY22 earnings on Trust Funds of \$20K and CP Fund of \$54K were offset by the market value adjustment.

All Trust Fund account balances (including CP Fund) have been reported at market value since 6/30/21.

--C.P. Fund balance increased \$650K representing unspent borrowing for renovations to Cummings House and construction of The Center at 10 Elm.

--OPEB investments managed by Massachusetts PRIM Board; FY22 contribution: \$300,000; annualized return was -2.95%.
The fund earned \$289K but balance on 6/30/22 reflects the recording of an unrealized loss of \$464K (as opposed to a prior year unrealized gain of \$603K).

TOWN OF BOXFORD
TRUST, GIFT AND RESTRICTED FUNDS
Fiscal Year Ended 6/30/22

FUND	FUND NAME	RESPONSIBLE	BALANCE	FY 2022	FY 2022	FY 2022	G/L BALANCE
#	RESTRICTED FUNDS:	BOARD	7/1/2021	RECEIPTS	PAYMENTS	INTEREST	6/30/2022
8078	Arts Cultural Council	Arts Council	\$ 2,957.43	\$ 10,900.00	\$ 7,475.71	\$ (85.68)	\$ 6,296.04
8079	Unemployment Fund	Selectmen	\$ 53,259.99			\$ (1,338.59)	\$ 51,921.40
2020	S.P.E.D. Stabilization Fund	Town Meeting	\$ 166,633.26			\$ (4,187.98)	\$ 162,445.28
8083	Stabilization Fund	Town Meeting	\$ 930,028.52			\$ (23,374.59)	\$ 906,653.93
8084	Conservation Fund	Conservation Comm	\$ 44,617.18	\$ 50,000.00	\$ 3,150.16	\$ (213.32)	\$ 91,253.70
8085	Insurance Fund	Commission	\$ 56,747.05			\$ (1,426.25)	\$ 55,320.80
8096	Library Stabilization Fund	Town Meeting	\$ 54,161.45		\$ 32,115.00	\$ (1,957.61)	\$ 20,088.84
	ConsCom Development Deposits :						
2301	Walker DEP # 114-762	Conservation Comm	\$ 2,514.24			\$ (63.19)	\$ 2,451.05
2306	Wildmeadow DEP # 114-1037	Conservation Comm	\$ 186.27			\$ (4.68)	\$ 181.59
2299	Price Property - BOH Peer Review	Board of Health	\$ 5,339.46		\$ 1,600.00	\$ (146.19)	\$ 3,593.27
2315	Pine Ridge: Construction	Conservation Comm	\$ 740.25			\$ (18.60)	\$ 721.65
2317	599 Main Street	Conservation Comm	\$ 12.64			\$ (0.32)	\$ 12.32
2319	Willows at Boxford	Conservation Comm	\$ 3,096.90	\$ 5,000.00	\$ 6,640.00	\$ (107.67)	\$ 1,349.23
	Consultants' Fees: Planning Board						
2203	Consultants: Lauren Woods	Planning Board	\$ 7,624.84			\$ (191.63)	\$ 7,433.21
2212	Consultants: Weathered Walls	Planning Board	\$ 42.98			\$ (1.07)	\$ 41.91
2216	Consultants: Willows at Boxford--Oversight	Planning Board	\$ -	\$ 40,000.00	\$ 1,608.78	\$ 288.28	\$ 38,679.50
2308	Consultants: Willowdale/Decoulos Parcel A	Planning Board	\$ 825.91			\$ (20.75)	\$ 805.16
2213	Consultants: Budnick Development	Planning Board	\$ 1,554.80			\$ (39.09)	\$ 1,515.71
	Restricted Funds Sub-Total		\$ 1,330,343.17	\$ 105,900.00	\$ 52,589.65	\$ (32,888.93)	\$ 1,350,764.59
	TRUST FUNDS:						
8214	Emma S. Cote Library Fund--Expendable	Library	\$ 215.14			\$ (30.53)	\$ 184.61
8219	Emma S. Cote Library Fund--Non-Expend.	Library	\$ 1,000.00				\$ 1,000.00
8231	Barker Trust Fund	Elementary School	\$ 132,482.44		\$ 21,025.63	\$ (3,538.59)	\$ 107,918.22
8401	Town School Fund--Non-Expendable	Commission	\$ 4,000.00				\$ 4,000.00
8422	Town School Fund--Expendable	Commission	\$ 11,032.54			\$ (377.82)	\$ 10,654.72
8423	Tri-Centennial Memorial Park Fund	Commission	\$ 14,778.68	\$ 150.00		\$ (369.98)	\$ 14,558.70
8424	Michelle Wilson Fund--Expendable	Commission	\$ 10,085.22			\$ (253.46)	\$ 9,831.76
8425	COA Memorial Van Fund	Commission	\$ 19,688.64			\$ (494.84)	\$ 19,193.80
	Trust Funds Sub-total		\$ 193,282.66	\$ 150.00	\$ 21,025.63	\$ (5,065.22)	\$ 167,341.81
	PRIVATE PURPOSE FUNDS						
8221	Scholarship Fund	Scholarship Comm.	\$ 51.14			\$ (1.25)	\$ 49.89
8222	Education Fund	Scholarship Comm.	\$ 2,223.00			\$ (55.87)	\$ 2,167.13
8224	Matthew E. Smith Memorial Scholarship	Commission	\$ 5,200.98			\$ (130.70)	\$ 5,070.28
8232	Griffin Fund--Expendable	Elementary School	\$ 534.27		\$ 300.00	\$ (204.19)	\$ 30.08
8233	Griffin Fund--Non-Expendable	Elementary School	\$ 7,500.00				\$ 7,500.00
8403	Sarah Perley Trust Fund--Non-Expendable	Commission	\$ 5,000.00				\$ 5,000.00
8411	Boxford Visiting Nurse Fund	Commission	\$ 17,753.17			\$ (446.21)	\$ 17,306.96
8412	Perley Parkhurst Cole Fund	Commission	\$ 16,604.71	\$ 16,573.41		\$ (213.99)	\$ 32,964.13
8413	Sarah Perley Trust Fund--Expendable	Commission	\$ 7,584.82			\$ (316.31)	\$ 7,268.51
8414	Curtis Killam Burial Fund	Commission	\$ 5,638.01			\$ (141.70)	\$ 5,496.31
	Private Purpose Funds Sub-total		\$ 68,090.10	\$ 16,573.41	\$ 300.00	\$ (1,510.22)	\$ 82,853.29
	TOTAL FUNDS		\$ 1,591,715.93	\$ 122,623.41	\$ 73,915.28	\$ (39,464.37)	\$ 1,600,959.69

OFFICE OF THE TREASURER/COLLECTOR OF TAXES
REPORT OF OUTSTANDING DEBT
FISCAL YEAR 2022, ENDED JUNE 30, 2022

Outstanding debts as of June 30, 2022 were as follows:

<u>Purpose</u>	<u>Principal Balance</u> <u>June 30, 2022</u>	<u>Rate of interest payable</u> <u>through remaining term</u>	<u>Year of</u> <u>Issue</u>	<u>Year</u> <u>Callable</u>	<u>Year of</u> <u>Maturity</u>
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Short-term (Bond Anticipation Notes):

Cummings House Renovation	\$ 612,634	2.75%	2022	N/A	2023
School Site Renovations (Design II)	\$ 336,000	2.75%	2022	N/A	2023
Land Acquisition - 27 Main Street	\$ 465,000	2.75%	2022	N/A	2023
Total Outstanding Principal--B.A.N.s	\$ 1,413,634				

Long-term (Bonds):

Municipal Purpose Loan # 1 (see below)	310,000	2.00%	2012	N/A	2022
Municipal Purpose Loan # 2 (see below)	855,000	4.125%	2008	2018	2027
Municipal Purpose Loan # 3 (see below)	390,000	2.00% - 2.125%	2015	N/A	2025
Municipal Purpose Loan # 4 (see below)	600,000	2.00% - 2.25%	2012	2023	2027
Municipal Purpose Loan # 5 (see below)	2,835,000	2.00% - 5.00%	2019	2030	2037
Municipal Purpose Loan # 6 (see below)	6,960,000	2.00% - 5.00%	2021	2035	2041
Total Outstanding Principal--Bonds	\$ 11,950,000				

Municipal Purpose Loan # 1

Town Hall Construction	\$ 160,000
Wunnegan Land Acquisition	145,000
Spofford Road Drainage	5,000
Total Loan # 1	310,000

Municipal Purpose Loan # 2

Haynes Land Acquisition	\$ 500,000
Lincoln Hall Renovation	175,000
Anvil Farm Land Acquisition	180,000
Total Loan # 2	\$ 855,000

Municipal Purpose Loan # 3

Nason Land Acquisition	\$ 32,400
Fire Station Tight Tanks and Drains	38,800
Aaron Wood School Rehabilitation	318,800
Total Loan # 3	\$ 390,000

Municipal Purpose Loan # 4

Fire Truck	\$ 205,000
Sp. School Water System	185,000
Sp. School HVAC System	130,000
DPW Dump Truck	20,000
Colby Land Acquisition	60,000
Total Loan # 4	\$ 600,000

Municipal Purpose Loan # 5

Spofford Pond School Roof & Windows	\$ 1,840,000
Boxford Common Athletic Fields	850,000
Cummings House Renovation Design	145,000
Total Loan # 5	2,835,000

Municipal # 6

Town Hall/Library Renovation	\$ 1,916,000
Cummings House Renovation	\$ 3,431,000
Fire Pumper Truck	\$ 660,000
Willow Road Culvert	\$ 510,000
Lockwood Bridge Repairs	\$ 280,000
School Site Renov. Design I	\$ 163,000
Total Loan # 6	\$ 6,960,000

Total Outstanding Debt as of 6/30/2022 \$ 13,363,634

COMMISSIONERS OF TRUST FUNDS

The Board of Commissioners of Trust Funds consists of three elected commissioners who must meet, as needed, to review requests for grants and scholarships from several trust funds. While there are several funds under prevue of the Board of Commissioners of Trust Funds, the only active fund continues to be the Perley Parkhurst Cole Memorial Trust Fund.

2022 Grants & Scholarships Awards

Four Individual Scholarship **\$2,000 Awards**

Alice Gould: 8 B Topsfield Road Boxford, Ma 01921	\$2,000
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Vitalij Markuns 325Ipswich Road Boxford, MA 01921	\$2,000
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Marc Gaudin 31 Baldpate Road Boxford, MA 01921	\$2,000
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Sarah Mihalchik 27 Glen Forest Drive Boxford, MA 01921	\$2,000
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Student awards	\$8,000
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OTHER ELIGIBLE REQUESTS

Masconomet Regional Scholarship Foundation, Inc.
20 Endicott Road
Boxford, MA, 01921
Attn: Jacqueline Bolduc

Award \$2,000 (to be awarded as two \$1,000 scholarships)

Boxford Elementary Schools Trust (BEST)
Attn: Heidi Ellard, President
8 Great Pond Drive
Boxford, MA 01921

\$1,100

Boy Scouts of America Troop 51
C/O Patrick Heres
11 Inverness Circle
Boxford, MA 01921

\$4,288.23

Other eligible awards

\$5,588.23

Total Awards for 2022

\$15,388.23

Commissioners:
Bankson C Riter, Jr. Chair
Kathleen Zolla
Mark Phelan

PUBLIC SAFETY



COMMUNICATIONS DEPARTMENT

The Communications Department serves the residents of Boxford as the 911 and Public Safety Communications Center handling emergency and non-emergency phone calls and radio communications for the Town of Boxford Public Safety Departments. The Department is staffed 24 hours a day, 365 days a year by professional Dispatchers. The Department answers all calls for the Police Department and Animal Control Officer as well as calls for the Fire Department and Highway Department (unless the call is made directly to those department offices).

911:

Calls made from a landline phone with a Boxford address will automatically be routed to our Communications Center. For Wireless Calls, since June 20, 2020, Boxford started receiving Phase 1 wireless 911 calls. Phase 1 type calls are 911 calls that cannot be pinpointed to an exact address but will route the call to the Community that it is most likely is coming from. Phase 2 wireless tend to have a more accurate location and should be routed directly to us if you are within the Town of Boxford. Wherever you are, 911 is the best way to call for help in an emergency. The 911 Operator will always ask for your location first and if you are not within that Operators service area, they will be able to transfer you immediately to the agency that handles the location you are calling from.

TEXT TO 911 has been available throughout the Commonwealth since December 14, 2018.

When you send a text message to 9-1-1, it will be routed to an emergency call center based on the location information provided by the carrier. Currently the location information received from the cell carrier may not be as precise as a voice call to 911. For this reason, when you send a Text-to-9-1-1, **you should make every effort to text the town name, address or location that you are located in.**

Texting should only be used during an emergency when you are unable to make a voice call to 911. Making a voice call is the most efficient way to get access to emergency services. Text-to-911 will be useful for citizens who are deaf, hard of hearing, or speech impaired. Text-to-911 eliminates the need to use ancillary Teletypewriter (TTY) equipment, or third-party services to access 911.

How To Reach Text-to-911? When using a texting app on a device, type the numbers “911” into the “To” or “Recipient” field.

You must have a text or data plan on your mobile device to Text-to-9-1-1 and you should **avoid sending:**

- multi-media such as pictures, videos and emoticons;
- a message to more than one person as a recipient;
- messages exceeding the 160-character limit, as the messages will be broken and may be delivered out of order.

What Information Should I Give Text-to-911? You should make every effort to text the following:

- location including the address/location and town name including any details about your location such as landmarks, cross streets, or any details that may be helpful in locating you.
- what is happening (nature of the incident)

Why Didn't My Text Go Through? If you attempt to send a Text-to-911 where the service is not available, wireless carriers provide an automatic "bounce-back" message which are intended to minimize the risk that you mistakenly believe that your text was sent and received by an emergency call center. As part of the bounce-back message, you will be advised to contact emergency services by another means.

Text-to-911 is currently available throughout Massachusetts. However, across the country, Text-to-911 may only be in certain locations. Whenever possible, you should always make a voice call to 911 during an emergency.

Remember, 911 should only be used for an emergency situation. An emergency is any situation where your call would “SAVE A LIFE, STOP A CRIME, REPORT A FIRE”.

For more information on the 911 system in Massachusetts please visit the State 911 Department website at <https://www.mass.gov/orgs/state-911-department> .

Equipment Replacement/Upgrades:

The Communications Department, along with the Police and Fire Departments, has started the process of moving to our new CAD/RMS Software (Computer Aided Dispatch/Records Management System) from ProPhoenix. This new software was approved by voters at the May 2022 Annual Town Meeting and replaces our current software that we have used since 1989. The primary reason for the change was the current software went end of life December 2021 and the software provider had no replacement available. We are looking forward to this new chapter in our software experience but realize it will involve some changes and the obvious learning curve. We appreciate the help over the past 34 years from our previous software vendor, Pamet software, now known as Under Control Software.

Training:

All Dispatchers are required to complete a minimum of 16 hours of continuing education during each fiscal year as per State requirements which include, but are not limited to, training in Emergency Medical Dispatch (EMD) and CPR. We are also members of the Massachusetts Communications Supervisors Association (MCSA) and benefit greatly from Trainings and shared experiences of Dispatchers from across the state at monthly meetings.

Emergency Notification System:

Since January 2007 we have been using a web-based Emergency Notification System for urgent or time sensitive relaying of messages to the Citizens of Boxford. Our current vendor is OnSolve which operates the “Code Red” alert system. **If you wish to add your home or cell phone number(s) or email address(es)** please fill out the “Town Telephone Notification System” form available on the Town website or you can pick a form at the Communications Center located in the Police Station at 285 Ipswich Rd. or at Town Hall. Notifications can be done via Phone/Voice, Email and Text. In 2022 we used this system 13 times (down from 24 times last year).

Power Outages:

If you should lose power to your residence, it is extremely important to notify National Grid at either **1-800-322-3223** or **1-800-465-1212**, as they prioritize their response based on the number of power outage calls received from the residents in a community. **Please keep these numbers in a handy location.** You can also download the National Grid app on your smart device from which you can report and view outages.

House Numbers:

Please **POST YOUR HOUSE NUMBER** in a manner that is visible day or night to any responding emergency units regardless of what direction they may be coming from. **This is vitally important to your safety and the safety of everyone in your house.** Please choose **LARGE, reflective numbers.**

Alarm Systems:

If you have a home alarm system I would encourage you to provide the Communications Department with a list of contact #'s in the event that we need to reach you regarding any emergency situation that may arise at your home. Alarm update forms can be picked up at the Communications Center on any day of the week at any time. Information provided is used solely by the Communications Department in assisting the Police, Fire and other Public Safety agencies in town during emergencies.

False Alarm Fines:

Please be aware that there is a fine of \$50 for each false alarm other than those caused by faulty telephone service, electrical storms or the town's main monitoring console. New alarm systems and new residents are allowed a two month grace period during which a penalty fine will not be assessed. This fine applies to all alarms regardless of how they come into the Communications Center.

Thank you:

I would like to thank **all** the Town Departments and their employees for their assistance and cooperation throughout the year, it is a pleasure to work with professional and dedicated public servants as we serve the residents of Boxford.

I am very proud of the work performed on a daily basis by the dedicated Communications Dispatchers who serve the residents of Boxford. In May of 2022 Leo DeBole completed his training period with us and is our newest full time Dispatcher. Congratulations Leo! On January 2, 2022, Lorelee Pomilla left to pursue a career in the private sector. We wish her all the best in her future endeavors.

The following Dispatchers were employed during the year and are listed alphabetically below along with their date of hire: Henry Bilodeau (2019), Leo DeBole (2021), Tyler Dechene (1999), Marguerite Decoteau (2004), Ron Dole (1998), James Fernandes (2005), Kara Fitzpatrick (1996), Andrew Jakubasz (2020), Madeline Pitcairn (2021), Lorelee Pomilla (2015), Brady Quinn (2019) and Kathleen Zolla (1988).

Respectfully submitted by
Warren Gould (1986), Director of Communications

BOXFORD POLICE DEPARTMENT

In 2022 Reserve staff of the Boxford Police Department continued the Bridge Academy Certification process with six Reserve Patrol Officers completing the Bridge Academy. Officer Cheverie and Officer Fiandaca both completed the academy and had the required 2400 hours of patrol work to become Certified Police Officers. Officer Fiandaca was hired by the Police Department as a full-time officer upon completion of the bridge program. Officer Cheverie has continued his work with the State Police Special Operations Unit but will be a valued member of the reserve staff for years to come.

In June of 2022 Officer Attilio J. Paglia graduated from the Cambridge Police Academy. Officer Paglia joined the Boxford Police Department in 1999 as a Reserve Officer. Officer Paglia joined the full-time ranks of the Boxford Police Department with two decades of local and state government experience and we truly appreciate the sacrifice he made to complete the basic recruit academy.

During the Spring of 2022 the Boxford Police Department went through the assessment process for certification by the Massachusetts Accreditation Commission. After over a decade in self-assessment the Boxford Police Department attained the goal of becoming a Certified Police Department. Immediately following certification Lt. Matthew Dupont, Officer Kurtis Anderson, Officer David Barker, Officer Louann Bonny and Executive Assistant Kathleen Zolla continued working toward department accreditation with the goal of a winter of 2023 accreditation assessment.

The Tri-Town SRO program at Masconomet Regional High School continued through the 2021 – 2022 school year. As Masconomet returned to a normal schedule the Boxford Police Department worked in conjunction with the school to navigate challenges that arose due to two years of modified pandemic learning. The Boxford Police Department officers worked over 120 shifts at Masconomet during the school year.

As commuter traffic returned to pre-pandemic levels, the Boxford Police Department continued its' proactive selective motor vehicle enforcement throughout the community. I would like to thank the all the residents who have worked with the Police Department by obeying traffic laws as well as all the residents who have reported speeding vehicles in different areas and times which helped target our patrols to address those reports.

At the end of 2022 we saw our first housebreak and attempted housebreak of the year. We are happy to say we do have a suspect in custody but we remind all residents to lock their doors, set their alarms, stay vigilant and report any suspicious activity.

Chief James B. Riter

Boxford Police Department

Incidents by Type

Printed: 3/2/2023 10:08 am

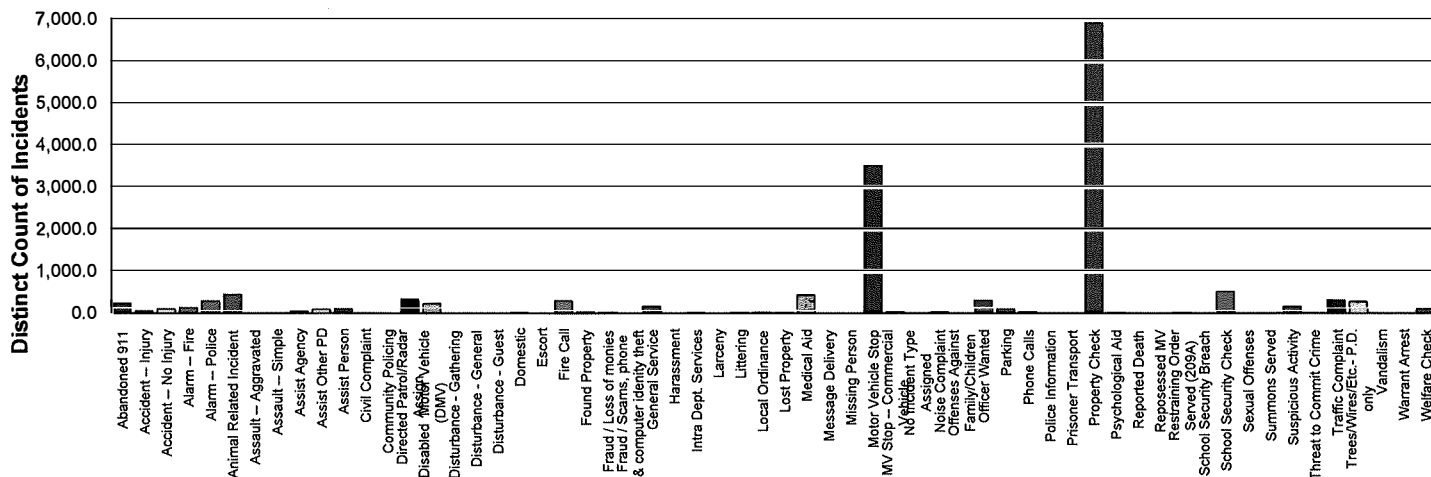
From Date:01/01/2022 to:12/31/2022

Jurisdiction: Boxford

Department: Police Department

Distinct Count of Incidents by Type

For Department: Police Department



Abandoned 911 :	202
Accident -- Injury :	57
Accident -- No Injury :	106
Alarm -- Fire :	134
Alarm -- Police :	273
Animal Related Incident :	421
Assault -- Aggravated :	1
Assault -- Simple :	2
Assist Agency :	52
Assist Other PD :	98
Assist Person :	106
Civil Complaint :	11
Community Policing :	5
Directed Patrol/Radar Assign :	315
Disabled Motor Vehicle (DMV) :	211
Disturbance - Gathering :	1
Disturbance - General :	10
Disturbance - Guest :	2
Domestic :	16
Escort :	6
Fire Call :	277
Found Property :	35
Fraud / Loss of monies :	28
Fraud / Scams, phone & computer identity theft :	4
General Service :	142
Harassment :	4
Intra Dept. Services :	17
Larceny :	10
Littering :	22

XXPIncidentsbyType 11/30/15

Boxford Police Department

Incidents by Type

Printed: 3/2/2023 10:08 am

From Date:01/01/2022 to:12/31/2022

Jurisdiction: Boxford

Department: Police Department

Local Ordinance :	30
Lost Property :	21
Medical Aid :	405
Message Delivery :	4
Missing Person :	3
Motor Vehicle Stop :	3,511
MV Stop -- Commercial Vehicle :	36
No Incident Type Assigned :	14
Noise Complaint :	34
Offenses Against Family/Children :	1
Officer Wanted :	268
Parking :	102
Phone Calls :	31
Police Information :	3
Prisoner Transport :	8
Property Check :	6,917
Psychological Aid :	18
Reported Death :	1
Reposessed MV :	2
Restraining Order Served (209A) :	16
School Security Breach :	5
School Security Check :	493
Sexual Offenses :	2
Summons Served :	1
Suspicious Activity :	128
Threat to Commit Crime :	4
Traffic Complaint :	283
Trees/Wires/Etc.- P.D. only :	248
Vandalism :	11
Warrant Arrest :	1
Welfare Check :	106
Department: Police Department :	15,275
Jurisdiction: Boxford :	15,276
Total Incidents :	15,276

BOXFORD FIRE DEPARTMENT

Have you visited our Facebook page (<https://www.facebook.com/BoxfordFireDept/>) The department provides weekly updates, highlights activities or will profile members or equipment. It is a great source of information regarding department activities.

The Boxford Fire Department had another busy year, responding to 942 emergency calls plus an additional 1304 activities. In total, the department participated in 2246 events consisting of emergency call, public aid, and community outreach. See year-end statistics for more information.

During the year we had four major fires in Town as well as the gasoline tanker that rolled over in the area of 461 Ipswich Road. The gas truck rollover was one of our longest duration events lasting over thirteen hours. The event showed the strength of the call department as a majority of the responders were call firefighters.

Finally, Boxford had the extreme pleasure of assisting in the delivery of a healthy baby girl back in September. Since 2000, we have only had 3 deliveries in our Town. Often our job invites us to someone's worst days so it was nice to respond to a joyful event.

Department Overview

The Boxford Fire Department is a combination of career and on call members, who respond to emergency requests 24 hours per day, seven days per week. The station is staffed Monday-Friday 6am – 6pm by the full-time firefighter and when necessary, with call firefighters. All other hours are covered by the call firefighters and new on-duty firefighter.

The career staff maintain day-to-day operations such as inspections, elementary school education, senior education, grant writing and more, the list is endless.

All members train two hours on Monday nights throughout the year to maintain and acquire skills and knowledge required in the fire service. Members are encouraged to attend further training such as Emergency Medical Technician Certification, Firefighter I/II, and many specialized trainings offered by the Massachusetts Fire Academy.

Accomplishments

During the past year Boxford Fire hired 8 new call firefighters, Connor Alessi, Henry Bilodeau, Amy Grady John Kirk, Harrison Prinz, Sean Farrell, John Keenan, and Madeline Pitcairn.

The department also promoted Christopher Patrikas to a career firefighter to replace Lieutenant Soltys who retired in September. Lieutenant Soltys resigned his position after 8 years as a career member. He dedicated his time to improve safety within the organization and Town through his work as the fire prevention officer. Thankfully, he will remain as a call firefighter.

Firefighter Patrikas joins the full-time staff after working the past two years as a call firefighter. He is a certified EMT-basic and graduate of the call fire academy with certifications in Firefighter I/II and Hazmat Operational Responder.

We had four Firefighters, Henry Bilodeau, Anthony Ferraro, Amy Grady and John Kirk obtain their EMT-Basic certification. The program is over 120 hours and requires extensive reading and practical skill assessments.

Retirements and Resignations

We had six resignations in 2022.

- Firefighter Thomas Nee retired after 20 years of service.
- Firefighter Mira Clark resigned after 9.5 years of service.
- Firefighter Matthew Denomey resigned after 4 years of service.
- Firefighter Connor Alessi resigned after 5 months of service.
- Firefighter Ashley Riter resigned after 2.5 years of service.
- Firefighter Patrick Whelan resigned after 2.5 years of service.

Promotions

The department is pleased to announce the promotions of Lieutenant Tyler Brown to Captain and Firefighter Rich Lucius to Lieutenant.

Boxford Firefighters Relief Association

The Boxford Firefighters Relief Association, Inc. is a registered 501 ©3 Federal Tax-exempt organization. Membership of the BFRA is made up of volunteers, friends and neighbors who provide continued support through fundraising, to firefighters during illness, injury or other family crises.

In addition to supporting our members, the Association sponsors Boy Scout Troop 51, Boxford Fire Department Explorer Post 911, The Matthew Smith Scholarship and other community activities throughout the year. Membership is open to any individual who is 18 years or older.

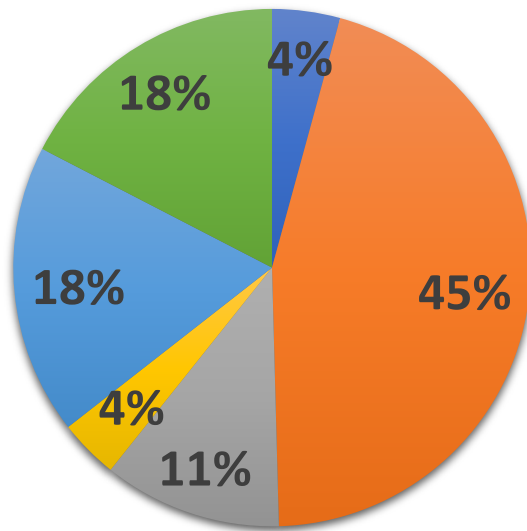
Explorer Post 911

The Boxford Fire Department Explorer Post #911 is open to high school students interested in learning both emergency medical services and firefighting skills. Explorers meet once each week to learn and use skills practically. Open enrollment is available to any high school student at least 13 years old. Attendance and participation fulfill community service requirements at Masconomet Regional High School.

2022 BOXFORD FIRE DEPARTMENT PERSONNEL

East Firefighters	West Firefighters
Chief Geiger, Brian	Deputy Madden, Michael
Cpt. Holland, Peter	Cpt. Brown, Tyler
Lt. Aghoian, Tamara	Lt. Bissell, Alfred III
Lt. Gould, Warren	Lt. Lucius, Rich
Lt. Philbin, John	Lt. Soltys, Michael
Bilodeau, Henry	DeSantis, Salvatore
Blake, David	Farrell, Sean
Burke, Carrie	Fitch, Ian
Colangelo, Katie	Keenan, John
Dechene, Tyler	Kilmer, Jason
Ferraro, Michael	Kirk, John
Ferraro, Anthony	Madden, Ben
Foster, Kevin	Madden, Wendy
Foster, Laura	Micalizzi, Anthony
Francis, Ross	Pyburn, Dennis
Gallagher, Patrick	Tilston, Calum
Grady, Amy	Yako, Michael
Hanson, Thomas	
Howard, Peter	
Patrikas, Christopher	
Pitcairn, Maddie	
Prinz, Harrison	
Sterner, Robert	

2022 Year End Call Statistics



■ FIRES "House, Car, Woods"
 ■ MEDICAL AID
■ VEHICLE ACCIDENT
 ■ HAZARDOUS CONDITION
■ ALARM ACTIVATION
 ■ MISCELLANEOUS

TYPE OF ALARM	# OF ALARMS	% OF ALARMS
STRUCTURE FIRES	11	1.17%
BRUSH, GRASS, WOODS	15	1.59%
VEHICLE FIRES	6	0.64%
OTHER FIRES	8	0.85%
MEDICAL AID	427	45.33%
VEHICLE ACCIDENT	105	11.15%
HAZARDOUS CONDITION	35	3.72%
ALARM ACTIVATION	171	18.15%
MISCELLANEOUS	164	17.41%
TOTAL CALL VOLUME	942	100.00%

Fire Prevention

The Fire Prevention Office is open Monday through Friday 7:00am to 5:00pm; it is best to call in advance to schedule an appointment. Fire Prevention can assist you with questions regarding oil burner installations, propane storage, plan reviews, smoke and carbon monoxide detectors or any other general question you may have to enhance fire and life safety efforts. The office also issues resale certificates needed in the sale of any residential property. Any permit can be purchased online, through the town's website. If you have questions, please call 978-887-5725 and ask for Fire Prevention.

Over the course of 2021, the Boxford Fire Department Fire Prevention Office conducted a total of 428 safety and code enforcement inspections.

Number and Type of Inspections Performed:

1. Oil Burner and Oil Tank	56
2. Propane Tank	27
3. Smoke/Heat Detector Permit (New, Remodel or Resale)	118

Other Inspections and Safety:

1. Safety, Tank Truck, Other	218
2. Child Safety Seat	15

Fees Collected:

1. Burning Permit	\$10,980
2. All Other issued Permits	\$16,525

Total Fees Collected: \$27,505

Grants

The Boxford Fire Department was awarded \$19,247.67 in 2022 to support our efforts in keeping the Town of Boxford and its First Responders safe.

Firefighter Calum Tilston applied for and received the Firefighter Safety Equipment (F.S.E.) grant amounting to \$8985.67. The grant provided the department with funds to purchase an accountability board for our fire scenes, and purchase a Thermal Imaging Camera (T.I.C). Both of these items will assist in keeping our First Responders safe whilst performing their duties.

Firefighter Kaitlyn Colangelo and Captain Tyler Brown applied for and received the Student and Senior Awareness and Fire Education (S.A.F.E) grant amounting to \$7,430. This grant is split between two programs that focus on educating senior and student groups. This grant has been extremely beneficial in educating our community and having a presence in our schools, and working with the Council on Aging.

Firefighter Kaitlyn Colangelo applied for and received the Department of Conservation and Recreation (D.C.R) grant amounting to \$2,832. The grant provided the department with funds to purchase new brush firefighting gear to protect our First Responders while operating at brush fires.

Boxford Firefighters Gift Fund

The Boxford Firefighters Gift Fund has received many memorial gifts throughout the years. These funds, along with other generous gifts donated allow us to purchase lifesaving medical and firefighting equipment, not typically covered by the annual budget. Donations to the Boxford Firefighters Gift Fund are always welcomed and appreciated, as the ultimate beneficiary is our community in Boxford.

Boxford Residents

Our organization relies upon residents to serve as firefighters. We are always looking for new members. If you are over the age of 18 and interested in joining the department, please contact Chief Geiger at 978-887-5725.

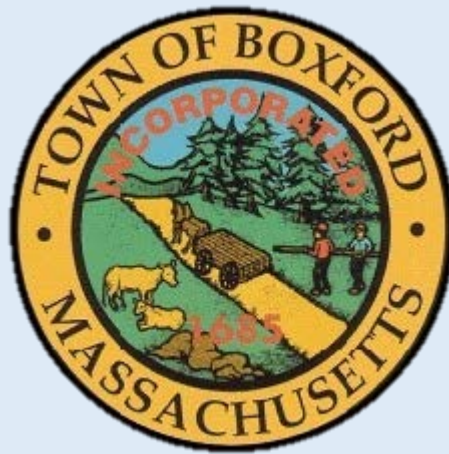
The Fire Department appreciates the support of all Citizens, Town Boards, Communications, Inspectional, Police and Department of Public Works. I especially want to thank the firefighters, and the officers of our department, for their endless dedication.

In conclusion, I would like to express my sincere gratitude and appreciation to the wives, husbands and families for their support and understanding throughout the year. Your support helps make the Boxford Fire Department one of the best fire departments in the area. Many thanks!

Respectfully submitted,

Chief Brian Geiger

EDUCATION REPORTS



BOXFORD TOWN LIBRARY

The Boxford Town Library is a resource for residents of all ages. The Library supports emergent and developing literacy; promotes lifelong learning; encourages all ages to engage in recreational reading; bridges the technology knowledge and access gap; and provides a space for the community to interact and exchange ideas.

The Boxford Town Library is governed by an elected board of seven trustees known as The Library Board of Trustees. The Library Board of Trustees is a town agency, established by vote of a special town meeting on December 17, 1965. It is governed by Massachusetts General Law Chapter 78 and other pertinent statutes. Staff and Trustees are committed to providing personal and professional attention to each person using library services.

Facilities and Operations

In 2022, The Boxford Town Library continues to utilize the east and west wings of the first floor of Town Hall to its fullest potential. To provide the greatest extent of services and programming in the Town Hall / Library building, the Library utilizes both meeting rooms and the second-floor conference rooms. This year the Library expanded and reconfigured it's space within Town Hall adding comfortable seating options and dedicated PC's for Children. Even with the expanded space the Library is still unable to offer spaces for small group work and tutoring, art displays, adequate comfortable seating, and access to the entire collection for physical browsing by both children and adults.

Since the Library moved into Town Hall in March 2015, the Trustees engaged in finding a solution for the Library facility needs. Beginning in the Spring of 2016, the Library had been actively involved in the Municipal Facilities Feasibility Planning Taskforce efforts to develop a roadmap to guide the Town in the best use of existing buildings for use by the Town's services. As a result of the feedback from the January 2017 Open Forum, the taskforce narrowed its focus to the concept of renovating and expanding the existing Town Hall / Library facility at 7A Spofford Road. Continuing in 2018, the Library remained active in the planning and support of the One Town One Plan proposal for the Special Fall Town Meeting in October of 2018. Following the defeat of the One Town One Plan proposal, the Library Trustees began looking for potential solutions again. In June 2019, the Library Trustees contracted with M.E.D. Design to develop a conceptual drawing to begin a conversation about a library space reconfiguration within our existing footprint in Town Hall. The primary goal of the reconfiguration was to make the Library space more efficient and effective for providing library services. After meetings with our various stakeholders, a final concept was developed, and the project was formally introduced to the Permanent Building Committee. By year's end, the Permanent Building Committee voted to roll the Library Reconfiguration project into the Town Hall HVAC/Envelope repair project. The Permanent Building Committee and the Library Trustees worked collaboratively to present the combined project at the September 2020 Town Meeting. Following a successful vote at the Annual Town Meeting held in September, the Library moved out of Town Hall and into its temporary location in Lincoln Hall. By the end of the year, the demolition portion of the renovation was completed. Throughout the winter and spring of 2021, the library space took shape. The end result met and exceeded the primary goal of the reconfiguration. The first floor looks and feels more like a library than it had before. The newly renovated space opened to the public on August 2, 2021.

Throughout 2022, the Library was in operation 6 days, and 50 hours a week. Being in the Town Hall building continues to be a positive experience for the Library with circulation and patron count numbers increasing each successive year. The meeting rooms in Town Hall are great spaces for library programming.

The Library still utilizes the Former West Library at 188 Washington Street, as a Book Storage Facility. After this year's expansion and reconfiguration, completed in August, the percentage of books in storage fell from 66% to just around 35% of the overall collection. Boxford residents and consortium patrons continued to access the stored materials through the requests process.

Throughout 2022, the Boxford Town Library was under the leadership of Kevin Bourque, Library Director, Josh Kennedy, Children's Librarian, Beth Safford, Head of Reference, and Robyn Luna, Head of Circulation. The Library serves the public with a full complement of staff.

Library Services and Programs

In 2022, the Boxford Library began the process of returning to in-person Children's programming. The monthly Lego building club for older children, resumed meeting in-person in November 2021, continued to build back attendance throughout the year. In April, in-person programs with outside presenters resumed with a origami class. In September, in-person programming for toddlers and preschoolers with the return of Preschool Storytime and Music & Movement offered by CFCE of the North Shore. By the end of 2022, attendance numbers for all in-person programming returned to pre-pandemic levels.

The Annual Summer Reading program for Children featured the theme, "Read Beyond the Beaten Path." There were 362 participants that received a free book and Topsfield Fair Prize Pack for meeting their reading goals in the summer. In addition, the Library hosted special summer youth events including, a Comedy Magic Show featuring Magic Fred, Ed the Wizard's Alchemy Laboratory Science Magic Show, Lindsay & Her Puppet Pals, and Animal World Experience.

Adult programs and events are planned and implemented by Head of Reference, Beth Safford, and complemented by offerings from outside presenters supported by funding from the Friends of the Library and the Boxford Cultural Council. The Cookbook Club returned to dining in the Select Board Meeting Room. The Poetry Circle continues to meet monthly on every third Tuesday. Wednesday Morning Book Discussion Group returned to meeting in-person in the Adult Reading Room. Wednesday Evening Book Discussion Group continued to meet virtually through Zoom throughout the year.

Beginning with the Fiscal 2022 budget, the Library incorporated funding for programming into its operating budget. This will ensure that this core service will have continued consistent funding. The Library continues to supplement the programming budget with grant opportunities and donated funds. The Boxford Cultural Council is a strong supporter of Library programming.

The Library continued its commitment to technology for patron use. We expanded our collection of Playaway tablets, with more offerings for older children. The number of Kindle titles continues to grow on a quarterly basis. We offer two Verizon Jetpack Wi-fi Hotspots for borrowing that have become very popular. The Children's Room has equal access to the internet and Office software with the addition of three dedicated PC's. The Library continues to subscribe and has access to a variety of online electronic resources purchased locally and through membership in

both Massachusetts Library System and Merrimac Valley Library Consortium. Locally, the Library renewed its subscriptions to 5 online resources including Ancestry.Com, and MorningStar.

In 2022, and over the next 5-10 years, we look forward to even greater stability and an expanded program of service, resulting from, a more efficient and effective reconfiguration of the space encompassing the first floor of Town Hall, a consistent schedule, open 4 nights with hours on Fridays and Saturdays, and a full complement of staff.

The Library could not offer its range of programming and services without the dedication of staff and Trustees, and support from the Boxford Cultural Council, Barbara Perley Scholarship Fund, and members of the Boxford community. Many thanks to all!

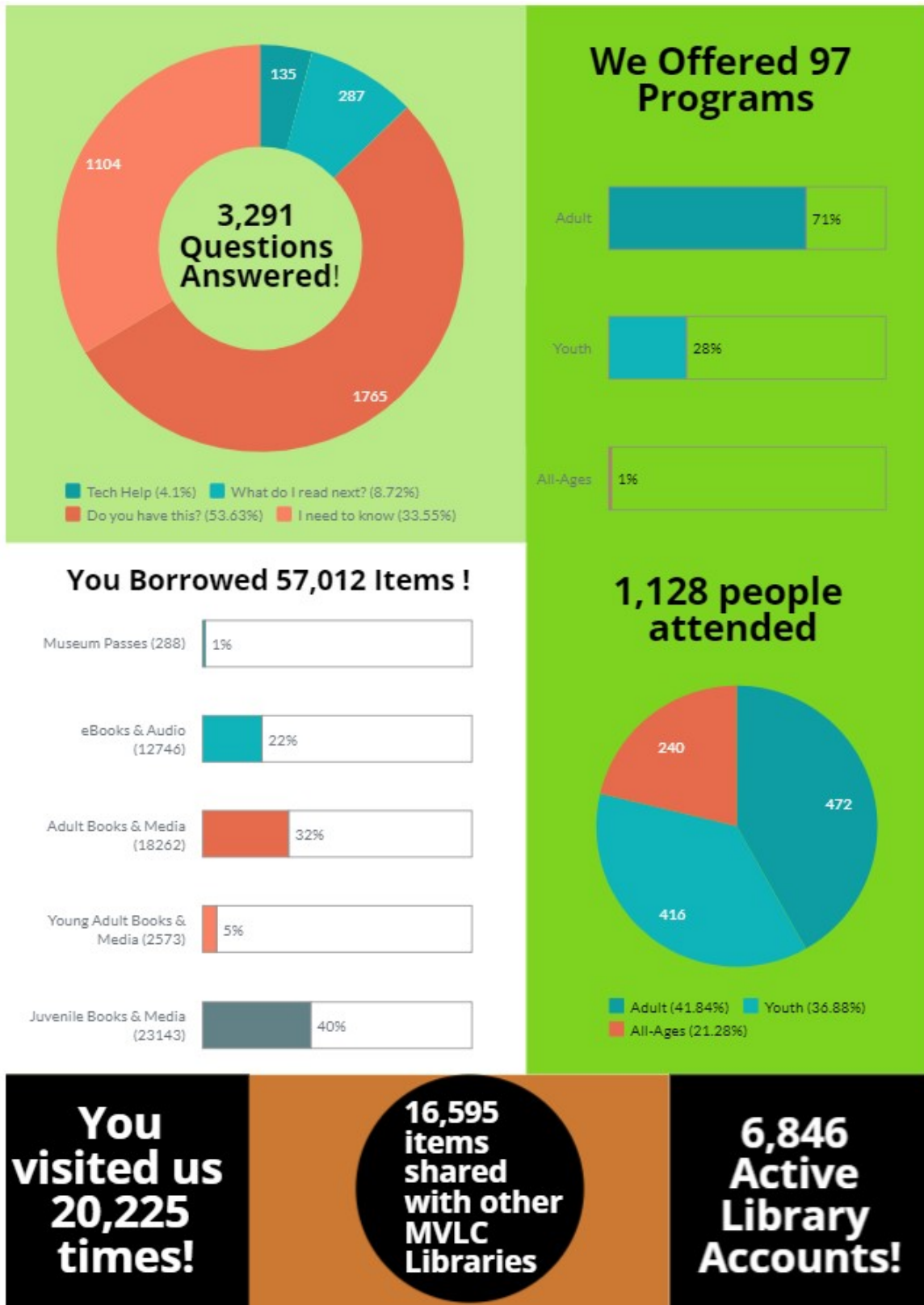
Submitted by,

Kevin J. Bourque, Library Director

Library Trustees:

John Paul Ryan, Chair, Jayne Smallman, Vice-Chair, Christine Eckert, Amanda LaMantia, Rachel Pelley, Denae Ramos-Pachucki, and Antigoni Woodland.

FY 2022 Statistical Summary



BOXFORD ELEMENTARY SCHOOL COMMITTEE

Committee Goals 2023-2026 (*approved 1-12-23*)

- The Boxford School Committee will focus on the development of academic and social-emotional skills that our students will need to be successful in the 21st century. We will prioritize social and emotional learning, including resilience, empathy, social intelligence and self-awareness, while also giving focus to critical thinking, problem solving, and digital literacy. Through our actions, words, and financial decisions, we will support our administration, teachers, and staff in leading and innovating.
- The School Committee will exercise fiduciary responsibility while enhancing our educational programs and facilities, and communicate future capital needs.
- The Boxford School Committee will provide continuity, leadership, and support to the Tri-Town School Union Administration to deliver high quality educational programs and services and uphold our mission and vision.
- The School Committee will communicate its goals and activities through a variety of channels to raise community awareness of what is happening in our schools and strengthen our partnership with the Boxford community by articulating our mission and vision in order to continually improve the educational experience of our students.

Committee Operation

The Boxford School Committee typically meets on the second and fourth Thursdays of the month at 7:00 PM at the Harry Lee Cole Elementary School. However, due to the Governor's Order of March 2020 (now extended into 2023) which suspends parts of the Open Meeting Law, and allows the use of a remote platform, some of the meetings were remotely held via Zoom. All meetings and Zoom links are posted online at the [TriTown School Union website](#), the Boxford Town calendar, or at Boxford Town Hall, and are open to the public as described in the Commonwealth of Massachusetts' Open Meeting Law. Individuals and groups wishing to address the School Committee at a meeting may do so as part of the agenda under "Remarks from the Public" or by contacting the chairperson in advance. The Boxford School Committee also meets jointly with the Middleton and Topsfield School Committees as part of the Tri-Town School Union, approximately every other month.

The School Committee has all the powers conferred to it by state law and must perform those duties mandated by the state. Its responsibilities are varied but relate primarily to policy determination. Some of the duties of the School Committee include:

- Employment of the Superintendent of Schools
- Preparation of an annual budget
- Program evaluations
- Approval of curriculum and materials
- Planning school services
- Collective bargaining
- Public relations

While the School Committee acts directly as the policymaking body relative to general educational policy, it does not wish to operate in a vacuum. The School Committee actively seeks the counsel and support of the administration, faculty, staff, parents/guardians, School Councils, and the community, including the Boxford Parent Teacher Organization (BPTO), Boxford Elementary Schools Trust (BEST), and the Special Education Parent Advisory Council (SEPAC). The Boxford School Committee is committed to working closely with other town boards and committees including the Board of Health, Selectboard and the Finance Committee.

Registered voters from the Town of Boxford are encouraged to run for a position on the School Committee. One or two seats are up for election each spring. Individuals wishing to obtain more information about the work of the School Committee may contact the chairperson or superintendent. Additional information about the committee and its operation as well as the Cole and Spofford Pond Schools can be found at www.tritownschoolunion.com.

Response to Covid-19 Pandemic

The Boxford schools, like all schools across the United States, have been impacted by the Covid-19 Pandemic for multiple school years. During the 2021-2022 school year, the Massachusetts Department of Elementary and Secondary Education masking guidance remained in effect until it was lifted at the end of February 2022. The Boxford schools continued to follow state and local guidance and were able to return to more normal operations, for the end of that school year, and start the 2022-2023 school year in a typical fashion.

The Boxford School Committee would like to acknowledge and express gratitude to the multiple departments within the town of Boxford for their continued partnership in ensuring the health, safety and continued learning of our students. The Committee also thanks the entire school community for their continued patience and support while navigating these past few upended school years.

School Management

Ms. Tracey Mara (Harry Lee Cole School) and Principal Dr. Kathryn Castonguay (Spofford Pond School) are responsible for the daily operation of their respective schools, under the direction of Dr. Scott Morrison, Superintendent of the Tri-Town School Union.

The responsibilities of the principals include curriculum implementation, instruction, personnel matters, student issues, and the physical plant. Each school has a Site Council, composed of the Principal, teachers (elected), parents (appointed), and a community member (appointed), and whose role is to advise the Principal on areas of school improvement. All Site Council meetings are posted at Town Hall and are open to the public. Additionally, Assistant Principal Ms. Amanda Sullivan contributes to the management of Spofford Pond School.

The Superintendent (PK-6) is appointed by the Tri-Town School Union Committee (Superintendency Union 58), which jointly employs the Superintendent, Assistant Superintendent of Operations, Assistant Superintendent of Student Services, Director of

Curriculum, Director of Educational Technology, Director of Facilities, Director of Human Resources, and ESL coordinator as well as the secretarial and bookkeeping staff of the Tri-Town School Union central office and other specialist roles. The Superintendent acts as the chief executive officer of the School Committee in the operation of the schools.

School Enrollment, February 9, 2023

	PK	K	1	2	3	4	5	6	Total
Harry Lee Cole School	43	93	104	110	-	-	-	-	350
Spofford Pond School	-	-	-	-	106	89	95	94	384
Total PK-6 Enrollment	43	93	104	110	106	89	95	94	734

Staff Anniversaries and New Staff Appointments 2022-23

Sixteen staff members are celebrating work anniversaries in the Boxford schools at the end of the 2022-2023 school year: Five-year services pins were presented to Kelli Dupuis, Amanda Lurvey, Michael Petelle, Pamela Sitak and Molly Pentz. Ten-year service pins were presented to Erin Pennell-McLean, Elise Everest and James Kreyling. Fifteen-year service pins were presented to Robin Mullen, Cynthia Fiore, Susan Whittaker, and Jeffrey Murley. Twenty-year service pins were presented to Kathryn Castonguay. Twenty-five year service pins were presented to Stacey Oakes, Stacy Bouffard and Carla Wiles-Stasko.

Harry Lee Cole School has welcomed the following new staff members for 2022-2023:

Melissa Ferris - Preschool Aide; Donna Ritchie and Katie Dunn - Instructional Aides; Caroline Sommer - School Secretary; Carolyn Wilson - Early Childhood Coordinator; Courtney Cadagan - Gr. 1 Teacher; Andrea Early - Multi-Age Teacher, Kristen Seferlis - Preschool Teacher, Meredith Whalen - School Psychologist, and Alexa Hughes - Special Education Teacher.

Spofford Pond School has welcomed the following new staff members for 2022-2023:

Amanda Sullivan - Asst. Principal; Michelle Hone - Phy. Ed. Teacher; Allyson Dawkins - Behavior Specialist; Lauren Rizzo and Katie Foley - Instructional Aides; Meaghan Connors, Emily McDermott, Lily Roth-Heinlein, and Yuyuan Wang - Special Education Teachers; Bridget Hillsman - L/T Sub Special Education Teacher; Kathleen Colleton - L/T Sub Adj. Counselor; Tiffany Henriksen - Gr. 4 Teacher; Debra Welling - School Psychologist; and Susan True - School Secretary.

District Status and State Testing

The Department of Elementary and Secondary Education (DESE) continued the administration of the Next Generation MCAS in the spring of 2022. For information regarding assessment and accountability data for the Boxford Public Schools, please visit the Massachusetts Department of Education website at

https://profiles.doe.mass.edu/mcas/achievement_level.aspx?linkid=32&orgcode=00380000&orgtypecode=5&

Response to Intervention

Teachers and staff at both the Harry Lee Cole School and Spofford Pond School continue to support students through a Multi-tiered System of Support (MTSS) with Response to Intervention (RTI) process in Reading, Writing, and Mathematics. The MTSS/RTI program uses district and state assessments, AIMS Web, and teacher recommendations, to identify struggling learners. We support students with identified needs through additional targeted math and language arts intervention either by a math coach, reading/literacy specialist or writing coach in addition to instruction from the classroom teacher. Math, reading and writing specialists meet with classroom teachers at regular intervals throughout the year to discuss progress and revise student goals and plans.

At both elementary schools, there is a scheduled block of time during which students in need of additional instruction can receive this support outside of the content area. At the Harry Lee Cole School it is referred to as the “What I Need” (WIN) Block and at the Spofford Pond School is referred to as the “RTI” Block in our schedules. This is a 30-minute period each day in which students receive Differentiated Instruction in the core areas of English Language Arts and Mathematics. Differentiation is a mindset or philosophy in which the teacher knows the curriculum and standards, has an understanding of the uniqueness of his or her learners, and then—using an array of instructional approaches and assessment tools—plans with precision and flexibility to enable students to be successful (Gregory, Gayle What Principals Need to Know About Differentiated Instruction, 2012). During this 30-minute block, our staff members strive for rigor and relevance for all students. The students in need of extra support in these content areas receive direct instruction from RTI Interventionists. Other students are flexibly grouped within their classroom based on clear objectives based on their current academic and social needs. The Writing Coach works with students and teachers to strengthen the writing process in our students.

Extended Learning Opportunities

There are a variety of extended learning opportunities at both elementary schools. The Math League was open to all Grade 2 students at Cole School who like a fun math challenge. During the 2022-2023 school year, participating students had the added opportunity to attend six extra sessions to learn math games, along with attending three practice sessions and three test sessions. **This year Cole had 35 second graders participate in the full 12 weeks.** At Spofford Pond School, participation and achievement have been outstanding in the Online Math League program (grades 3-6) which reached 53 students. There is also excellent participation with stimulating mental activities in our Math Olympiad Teams (grades 4-6) with 63 students this year. Students also have the opportunity to join our before school physical fitness program BOKS. Students at both Cole and Spofford Pond were also able to participate in the Tri-Town Council’s Horizons program throughout the school year. This year’s offerings included: Chess Club, Tastebuds Test Kitchen, Business Sharks, Slime Adventure, Art & Dance, Home Alone Safety, Safe Sitter, Animal Art and Get Outside Adventure. These programs change each

season and are well-attended by students at both schools. Additionally, students at Spofford Pond School have had access to a homework club two days a week. This was funded through Title One funds.

For the 2022-2023 school year, students in the Boxford schools have also continued to enjoy and learn from curriculum enrichment activities provided by funds from the Parent-Teacher Organization (PTO) and the Boxford Educational Schools Trust (BEST). For additional information about PTO and BEST, and the programs they support, please see the Boxford Learning Community Support Organizations section below.

Student Services/Special Education

As of December 1, 2022, there were 172 students in the Boxford Elementary Schools, grades Pre-Kindergarten through grade 6, identified as eligible for special education; this represents similar eligibility percentages from the reporting period last year.

The Boxford public schools are committed to ensuring rigorous instruction with high expectations for all students. For Students with Disabilities, the district continues to advance our instruction, programming, and social opportunities for students. Over the years, the district has transitioned to a more inclusive model of education, based in research, for students with disabilities. Through training and professional development, the district is in a far better position to more expediently develop and improve our instructional model so as to continue to provide full educational opportunities and access to all students. The district continually seeks to create a continuum of professional development opportunities for teachers new to the district as well as teachers who are new to co-teaching practices. The district has learned that ongoing professional development and coaching are essential components to the success of co-teaching and inclusion.

As a district, we also continue our commitment to prepare our students both as learners and as citizens. We continue to support current programming and develop new programming to support all students develop competencies in the area of Social Awareness, Self Efficacy, Growth Mindset and Self Management. With the overall goal of providing all students an educational environment that supports and allows them to reach their full potential, the student services department continues to solidify and grow the service delivery model that is in place in each of our buildings. This includes extensive professional development not only in academic areas but also behavioral and social/emotional support for students, and program development based on the best practices for students with low incidence disabilities. Over the course of the past several years, the district has been able to support students with a range of needs by adapting and developing programming.

Educational Technology

The Boxford Public Schools and Tri-Town School Union are preparing our students for their future: a global world and society where jobs and opportunities for growth are in fields that have not yet been created. In the classroom, technology is now thoroughly integrated as part of learning and teaching; we work to provide equitable access to students within the classroom, so that teachers may seize teachable moments, utilize technology when it makes pedagogical sense, and provide tools so that students may create new meaning and knowledge. Teachers integrate technology, both in order to leverage students' critical

thinking and learning, as well as to design effective instruction in various learning models. Students learn and develop their digital literacy, communication and collaboration skills with the assistance of technology and instruction of our skilled educators. Technology does not replace effective teaching, but rather is integrated into teaching and learning with mindfulness, fidelity, and purpose to enhance and elevate effective teaching practices, increase student learning and creation of knowledge, and promote innovative thinking and creativity.

Since 2017, the School Committee, Town of Boxford Finance Committee, and town residents have supported the inclusion of an annual technology budget line into the operating budget, in order to build an effective replacement cycle. Doing so allows the school department to have consistent costs, ensure continuity of equipment, and provide the digital tools that teachers and students need to learn effectively. Annually, investments are made in replacing interactive SMARTboards, building device inventory towards equitable access for end-user technology for students and staff, and document cameras. The School Committee views technology as a utility that must work effectively and reliably. As a result, regular financial investment in technology occurs in order to ensure smooth operations, predictable budgeting, and effective classroom teaching and learning.

There is continued investment in the infrastructure of both Spofford Pond and Harry Lee Cole, so the equipment is able to work at its maximum capacity. Connectivity problems are rare and are addressed as they arise. Planning for replacement and additional wireless access points ensures that infrastructure can handle the need of learning and teaching devices. The utilization of digital devices continues to increase as the reliability of the fleet of devices, technical support, and network infrastructure has improved.

The Boxford Public Schools and all schools across Tri-Town School Union are effectively using Google Workspace for email, calendar, storage, and word processing as the primary means of communication and productivity tools. These files can be accessed wherever there is Internet access and on any device: computer, tablet, or smartphone. The District uses Google Workspace to collaborate, communicate and teach students digital citizenship, and prepare them for a global society in which interconnectedness is part of everyday life as citizens and employees. Google Workspace continues to provide efficiencies for staff and students alike, and has provided the ability for students to track their work and start developing an electronic portfolio of work.

Curriculum

The Boxford Elementary Schools maintain a website that contains detailed information about our ongoing initiatives in curriculum, instruction and professional development: <https://www.tritownschoollunion.com/central-office/curriculum>. This year, the district has focused on incorporating the Science of Reading training in grades K-3 by implementing HILL for Literacy's Foundational Skills Lesson Plan in connection with decodable texts.

The district continues to focus efforts on achieving the district's vision: *The Tri-Town School Union believes in nurturing a dynamic learning environment where creative thinkers and innovative problem-solvers develop the empathy, resilience, perseverance, self-management, and kindness needed to positively impact the world.* The primary focus continues to be on the three pillars: exploring innovative teaching practices such as project-

based learning as an instructional approach, incorporating instruction related to the social-emotional learning competencies (growth mindset, self-efficacy, social awareness, and self-management), and improving inclusive practices for all Boxford students.

Professional Development

Professional development is an investment in our educators to help give them the skills and tools to deliver the best service possible to our students. Educators participate in a variety of professional development courses and workshops during the year. Our main focus this year is on literacy, and teachers have engaged in the following PD:

- HILL for Literacy's Small Group Training for grades K-3
- Foundations refresher training for grades K-2
- Heggerty training for new teachers
- HILL for Literacy's Science of Reading course for grades 4-6 teachers and K-6 IAs/ESPs
- District workshops on the K-3 Literacy Block Overview, AIMSweb Assessments and Instructional Next Steps, Using Data to Drive Small Group Instruction, and K-3 Comprehension and Grade Level Texts.

Other professional development workshops have included:

- Positive Behavioral Interventions and Supports (PBIS) Training
- MCAS Analysis Workshop
- Multisensory Math
- Add+VantageMR® Course 1
- Safety Care training
- Case Consultation with Rick Irving
- School-Based OT: Beyond the Basics webinar series
- Core Strengthening for Improved Academic Performance and School Participation for PT and OT
- Whole Group Behavior Management and Contingency Plans
- Overview of De-escalation and Behavior Management
- Applied Behavior Analysis
- Trauma As It Relates to Behavior
- Manifesting Belonging
- Self-Regulation Strategies
- Responding to the Effects of Trauma in the Classroom

Finance and Operations

The chart below details the actual expenditures and approved elementary school budgets for Fiscal Years 2020 - 2023.

Approved Operating Budget								
Fiscal Year: 2022 - 2023								
School District: Boxford Elementary Schools								
Budget Summary	Actual Expense, Approved Budgets, & Proposed Budget							
	FY20 Approved Budget	FY20 Actual (after Applied Income)	FY21 Approved Budget	FY21 Actual (after Applied Income)	FY22 Approved Budget	FY23 Approved Budget	\$ Increase	% Increase
Expenses								
Salaries	9,346,638	8,719,751	9,471,404	8,797,322	9,705,098	10,219,258	514,161	5.30%
Professional Development	139,173	125,875	127,649	112,608	129,062	181,283	52,221	40.46%
Admin, Educational, & Support								
Supplies/Materials/Equipment/Services	509,898	624,995	460,475	622,157	479,740	632,939	153,199	31.93%
In District Special Education Services (Non Salary - DW Only)	86,755	49,446	78,260	62,217	66,782	70,370	3,588	5.37%
Transportation (Regular & Sp. Ed.)	544,869	419,474	518,443	421,837	657,170	651,073	(6,097)	-0.93%
Utilities	182,968	198,732	187,256	250,752	199,631	200,519	888	0.44%
Facilities	330,477	326,942	320,937	373,449	258,143	242,470	(15,673)	-6.07%
Insurance (Beneficial & Non-Beneficial)	1,716,034	1,597,762	1,855,791	1,606,322	1,859,374	1,984,194	124,819	6.71%
Special Education Out of District Tuition	476,799	450,441	635,008	455,670	642,162	572,377	(69,785)	-10.87%
Total Operating Budget	13,333,610	12,513,418	13,655,224	12,702,334	13,997,162	14,754,484	757,322	5.41%
Less: Applied Income	811,545		852,945		875,040	1,248,787	373,747	
Total Local Appropriation Expenses	12,522,065	12,513,418	12,802,278	12,702,334	13,122,122	13,505,697	383,575	2.92%

Harry Lee Cole and Spofford Pond Campus Projects

In FY20, the BSC approved funding for an ADA site feasibility study. Later that school year, the Boxford School Department received information and feedback from the State Architectural Access Board that the exterior campus of Cole School was not meeting ADA code requirements.

As a result, the school department has contracted with Weston and Sampson to engage in site design and engineering for both elementary school campuses. Tasks to be completed include: existing conditions investigations and previous study review; schematic design; design development; development of construction documents; and to bring the project through to a bidding process. This work began in September 2020, immediately after a delayed Annual Town Meeting.

In 2021, Weston and Sampson continued work on the design of the Site Renovation Projects at both Cole and Spofford Schools. Existing conditions investigations revealed the presence of DEP reportable levels of arsenic in the soils at several locations at Cole. Further study and analysis found that while reportable, the levels of arsenic did not pose a health risk to our students or users of the school property. This finding, along with the delay associated with Covid significantly impacted the timeline of the design completion. Throughout 2021, and into 2022, the site plans sought approval of the Boxford Zoning Board of Appeals, the Planning Board and the Conservation Commission.

In 2022, site plans for both schools were completed and approved by local regulatory committees. At this time, the Cole campus has been identified as a priority, due to the nature of the MAAB citation. During 2022, an adjacent property at 27 Main Street was acquired by the Town for general municipal use. This property's location, size and general condition was of interest to the Cole School site project as the team felt it would be cost effective and advantageous for the completion of the work, and also provide temporary

parking and access should the project be ongoing during a time when school is in session. The proposed use of 27 Main required an amended plan for the Conservation Commission, Zoning Board of Appeals and also the Planning Board. This process began in the fall of 2022 and carried into 2023. Final cost estimation was delayed until this process was nearly completed. Rising costs and challenging budget preparation for FY24 have impacted the process of carrying the project forward to Annual Town Meeting in 2023.

Throughout this process, the Boxford Schools have remained in contact and good standing with the Massachusetts Architectural Access Board by filing required quarterly reports on the project progress. During 2022, the Boxford Schools reapplied for a new time-relief variance from the MAAB and were granted an extension until December of 2024.

Student Health, Wellness, and Safety

The Boxford School Committee is committed to supporting student health, wellness, and safety. This is reflected in ongoing investment in social and emotional learning, curriculum development, and extended learning opportunities.

The Boxford School Committee is committed to providing a school nutrition program that delivers fresh produce, in-house or scratch cooking, and reflects the educational mission of the Boxford elementary schools. Boxford and the other TTU districts renewed their contract with Whitsons Culinary Group for school nutrition management services. Whitsons provides management, marketing, professional development, procurement, accounting services, and staff who work in school kitchens and serve students. Throughout 2022, work continued to serve nutritional and enjoyable meals to students while informing families about the quality, nutritional value, and benefits of the school nutrition program. As a result of federal funding for the Covid pandemic, school lunch continues to be offered to students for the school year at no charge.

Tri-Town School Union Regionalization Investigation

After the pandemic school year of 2020-2021, the Tri-Town Union School Committee discussed the challenges of our unique governance and how it impacted our districts during this time. While many efficiencies have been realized through our shared central office, many members of the TTUSC acknowledged that work was required in triplicate and that a properly structured regional agreement was worth investigating. This idea had also been discussed at meetings about 5 years ago, and a previous committee had also studied some aspects of regionalization about 15 years ago. Neither of these investigations had the pandemic for context. During 2021-2022, the TTU school committee worked with administration to write a grant proposal to investigate regionalization of the TTU. During 2022, that grant was awarded. The Boxford, Middleton and Topsfield School Committees all voted to form a Regional Planning Committee, which is a name for an investigatory committee that would contain 9 members, 3 from each town: 1 school committee member, and 2 other townspeople. The members from Boxford are: Julie Flynn, Charles Costello and Dan Volchuk. This committee has been using the grant money to work with the Massachusetts Association of Regional Schools to unearth and examine the issues, and deliberate the pros and cons of potential regionalization, including impacts to students, finances, and community identity. The committee meets roughly once a month and will

continue through at least the end of the 2022-2023 school year. Should the committee ultimately agree to bring it forward, any proposal for regionalization would have to be approved at all Town Meetings in Boxford, Middleton and Topsfield.

Boxford Learning Community Support Organizations

Boxford Parent Teacher Organization (PTO)

The objective of the Boxford PTO is “to provide a vehicle whereby parents and teachers can work cooperatively to bring a closer relationship between the home and school, thus enhancing the educational process of the children enrolled in Boxford, Massachusetts Elementary Schools.” During the 2022-23 school year, the PTO invested over \$45,000 into Cole and Spofford Pond through whole school and grade level Curriculum Enrichment programs and Teacher Wishes. The PTO partnered with BEST and the school Principals in year two of the PBIS rollout. The PTO was also able to bring back community events such as the Fall Fundown, Boo in Boxford and Ziti with your Sweetie where participation increased to almost double the previous year's attendance. In the Spring, the PTO will host a Silent Auction and the Color Run which are their two highest grossing fundraisers in April and June. The Boxford School Committee encourages elementary school families and the wider community to support the PTO and its mission to enhance the educational experience of our children. For more information please visit the PTO website at www.boxfordpto.org, see their updates on Facebook, or email the Co-Presidents at: boxfordpto@gmail.com.

Boxford Elementary Schools Trust (BEST)

BEST is an all-volunteer, non-profit organization founded in 1996. The organization is dedicated to fostering excellence in the Boxford elementary schools by raising private funds to supplement longer-term elementary school initiatives, innovative teaching tools, technology and professional development. Funds are redistributed back into the schools via a teacher grant application process. BEST has two grant cycles each school year, fall and winter.

During the 2021-2022 school year, BEST awarded over \$37,000. Some of the awarded grant highlights included: year one implementation of Positive Behavior Intervention Supports (PBIS). Funds were used for professional development training for school teams at both elementary schools. The training focused on learning supports to help improve school climate for all students and reduce disruptive behaviors. Another grant highlight was Lights, Camera, Action! Rethinking Literacy. Filmmaking and production technology and equipment, such as a soundproof recording booth were made possible by funds received from BEST. Lastly, several grants were awarded that provided funds for flexible furnishings that enabled greater student collaboration as well as more supportive seating options for students. These options facilitate better posture and balance that result in improved ability to focus.

The Boxford School Committee is grateful to BEST for their partnership and for the valuable support the organization provides to our school community. This support differentiates the Boxford schools from those in surrounding towns. The School Committee encourages families and other members of our community to support BEST.

Closing Statement

The Boxford School Committee strongly supports our administration, teachers, and staff in their efforts to learn, teach, collaborate, grow, and help our children to thrive. The current Pandemic has required an evolution of operating practices, including a focus on updated remote learning and planning. Our goals reflect a commitment to ensuring that in addition to traditional, cognitive skills, our students will have the critical thinking, reasoning, and interpersonal skills they will require to succeed in the innovation economy of the 21st century. Ongoing support from community organizations including the PTO, BEST, Boxford Trails Association/Boxford Land Trust, and the Jonathan Tyler Barker Fund, among others, enables the School Committee to accomplish more than we could within our budget alone. The Boxford Elementary Schools continue to collaborate with the Boxford Board of Health, Public Safety Organizations, and the community to adjust and adapt to the ongoing Covid-19 Pandemic. We are grateful to all residents of Boxford for their support of our schools and the people that make them a special place.

Respectfully submitted,

Carol Hubbard, Chair, term expires 2024
Julianne Flynn, Vice Chair, term expires 2023
Kim Nguyen, term expires 2025
Briana Erickson, term expires 2023
Samantha Abdulla, term expires 2024

MASCONOMET REGIONAL SCHOOL COMMITTEE

2022 Annual Report (2021/2022 School Year)

MISSION

The Masconomet community believes that learning enables us all to achieve ambitious personal goals, develop fine minds, and build strong character. Therefore, we foster the acquisition of attitudes, skills, and knowledge necessary for life-long learners to think critically in order to participate in a global society.

VISION

- Student learning is highly interdisciplinary and connects students to solving real-world problems.
- Students feel safe, happy, emotionally secure, and physically well. They are builders of a culture of respect and kindness.
- Curriculum and instruction is learner-centered: All students are achieving the same standards in multiple ways and can demonstrate their learning through a variety of different assessments.
- Instruction is personalized to the individual learning styles and unique needs and interests of ALL students.
- Our students are culturally sensitive, globally aware through their study and experiential learning, and they act confidently with an understanding of their impact on the world.

DISTRICT SNAPSHOT

Annual Operating Budget: \$ 36,720,489 million for the 2021/2022 school year.

99% of seniors graduated, with an outdoor ceremony under a tent on the stadium field, and 95% went to a 2 or 4 year college. The dip in the percentage of students attending college upon graduation increased back to pre-pandemic levels.

Enrollment in the District by town as of October 1, 2021:

Boxford	623
Middleton	563
Topsfield	492
Other	14
Total	1692

Enrollment in the District by grade level (all Towns):

Grade 7	291
Grade 8	321

Grade 9	225
Grade 10	264
Grade 11	282
Grade 12	296
Beyond 12	13
Total	1692

SCHOOL COMMITTEE

School Committee Goals - The School Committee had four goals for 2021-2022, as we started returning to a more normal post pandemic environment. The goals were: 1. To make progress to Vision 2025; 2. Restorative Community engagement; 3. To Support administration in developing the long-awaited Capital Improvement and Investment Plan; and 4. Maintain Core School Committee responsibilities of policy review, superintendent evaluation, budget, and contract negotiations.

The Committee shaped a budget, with the administration's recommendations, that was designed to meet the heightened student needs of this unique time for pandemic recovery. Thanks to state grants to assist with pandemic recovery, we were able to fund more mental health and academic support for our students who were struggling during the pandemic and beyond.

The Committee had a busy year with contract negotiations for all 4 unions: the teachers' contract (ratified Feb. 2022), Paraprofessionals' contract (ratified Feb. 2022), MPFTs' contract (ratified June 2022) and Professional Administrators' contract (ratified Aug. 2022).

RETIREMENTS

Our gratitude goes to our retiring Asst. Superintendent of Student Services, Patricia Bullard. Also in the Special Education department are Joan Murphy and Susan Sooaar. Other retirees include: Math Department member, Dorothy Rose, Science Department member, Norm Clark, and Business Department Member, Mark Verry. Nurses Karen Trevenan and Kathy Hostetter also retired as well as MPFT, Craig Nicholl.

HIGHLIGHTS

Student Council:

The student council worked to engage all students through spirit weeks, dances, and spike-ball tournaments. The student council along with the support of the school committee hosted a Winter concert for seniors.

The student council was also instrumental in the annual Memorial Day Program, including inviting the speaker Brian Bethke Chief Warrant Officer-4 USMC (Ret.) who spoke to our students about leading a purposeful life of service and sacrifice. He challenged our students to live a life of service and sacrifice while describing his personal story.

The student Council worked with the School Committee's Community Relations Subcommittee to continue the second annual Tri-Town Small Town Hero Awards. The objective for these awards is to "Celebrate, appreciate, and elevate the Tri-Town community through recognizing individuals who have impacted the Tri-Town." The entire Tri-Town community nominated local unsung heroes, detailing why the nominee deserved to be celebrated and recognized for their efforts.

School Counseling, School Adjustment Counseling & Academic Success Center:

Kristin Duffy, Alexis Kostas, Brad Denton, and Julie DeMatteis developed a Comprehensive Mental Health system approach to support grades 7-12 students. The primary focus was creating a 10-week staff professional development for 2022-2023 school year, which deepens the skill set of educators in order to increase meeting the emotional needs of students in their classrooms.

Staffing

Through the support of ESSER Funds, we've been able to increase explicit academic support for students by adding Matt Chadwick, a general education teacher, into our Academic Success Center (ASC).

Middle School

- **Academic**

- Transition Meetings occurred at every grade level during Spring of 2022 - 6th to 7th, 7th to 8th, and 8th to 9th (including IEP, course selection, meetings with elementary school staff - counselors, school psychologists, etc.)
- School counselors led 504 Review Meetings for incoming 7th graders (Fall 2022)
- 6th Graders attended a Step-up Program/Presentation and tours of the middle school in June 2022, the last time this occurred was in 2019

- **Professional Development:**

- Counselors participated in multiple training sessions (Fall 2021 and Spring 2022)

- **Social-Emotional**

- Each counselor participated in school-wide spirit days and team activities to promote inclusivity, connection, and community
- **Jessica Goldberg** continues her work with GST as they move toward adding more Gender Neutral Bathrooms
- School counselors continue to help students to develop coping strategies, ways of connecting and engaging, and dealing with anxiety, frustration, and hardships
- SBIRT- Screening added Nicotine and vaping education to its state-mandated screening for students (7th grade)

- **Professional Development**

- **Rob Beardsell** completed TRAILS training in June 2022. TRAILS incorporates research-driven principles of cognitive behavioral therapy and

mindfulness and puts effective mental health tools into the hands of the students and school staff.

High School

- Academic

- School counselors offer assistance with creating strategies and plans for students to meet their academic, executive functioning, and extracurricular needs. They are helping students manage academic stress, stay engaged with the subject matter and with classmates, as well as advise students about their course selection
- The Academic Success Center, was set up for the 2022/2023 year to:
 - Provides opportunities for students who have missed school for some time to get back on track with their academic coursework
 - Develop skills that promote success, practice self-advocacy, and become self-directed learners
 - Identify academic concerns and perceived barriers to success in achieving short-term goals

- Social/Emotional Counseling

- Our school counselors are helping students to develop coping strategies, ways of connecting and engaging, and dealing with anxiety, frustration, and hardships.
- Last year, Masconomet was selected as 1 of 10 districts in the state to participate in a pilot project called *Supporting Staff to Support Students (S2S): Collaborating to Develop Group Mental Health Services in Schools*.
- **Our School Counselors and School Adjustment Counselors completed training in 2022 in the following areas:**

Cognitive Behavioral Therapy (CBT): **Leah Campbell, April Cochran, Nicholas Ely, and Robin Wildman**

Compassion Care Coping Groups (CCCG): **Julie DeMatteis, Kristin Duffy, and Carleen Thurlow**

- **Professional Development:**

- **School Adjustment Counselors** attended the *School Mental Health, Treating Students K-12* conference through Harvard Medical School
- **Carleen Thurlow and Robin Wildman** completed Youth Mental Health First Aid Training (Spring 2022) through our partnership with Tri-Town Council
- **Nicholas Ely** completed a two-week intensive Spanish course over the summer of 2022 to help improve his vocabulary in order to best support students and families whose home language is Spanish

- **April Cochran** completed her Master Teacher Project:
 - *Inner Balance: Recognizing, Understanding, and Regulating your Emotions to Cultivate your Inner Radiance*
- College/Career Counseling
 - School Counselors met with all sophomores during our career planning workshops. Students completed an updated career survey on Naviance
 - After completing our multi-lesson post-secondary planning sessions, the School Counselors met with juniors in May to help create their Common Application accounts and provided a summer to-do list for those looking to prepare for the busy upcoming college application season
 - Despite our return to in-person learning, BlackBoard resources remain robust and current to assist our students with their post-secondary planning needs
 - Outreach programs for families remained virtual for the 2021-2022 school year, including Senior-Parent Night (September), Financial Aid Night (October), and grade-level-specific parent coffee presentations (December & February).
- Class Of 2022 Post-Secondary Plans
 - Class size: 285 Students
 - Four-Year Colleges: 84.7%
 - Two-Year Colleges: 10.5%
 - Post-graduate/Other schooling: 1.2%
 - Employment: 1.1%
 - Military: 0.4%
 - Gap Year: 0.5%
 - Other: 1.6%
- 2022 Advanced Placement Program
 - Masconomet offered 19 College Board AP courses
 - 257 students took 525 exams
 - 85.6% scored a 3 or higher
 - 39.2% recognized through AP Scholars Awards program

Health Services Department:

- Our Health Offices in both schools have been very busy providing support and resources to students, families, and staff
- In the High School, we saw a change in leadership with **Maura Gray** moving from the Nurse Assistant position to Nurse Leader in April 2022. Both **Maura** and **Sandra Moynihan** continue to familiarize themselves with school policies and procedures in order to support our community
- At the District level, **Gwen Lemire** took on the role of Liaison to the Holiday Assistance Program in December

School Health Advisory Council (SHAC):

The Masconomet School Health Advisory Council (SHAC) works to promote and protect the health, wellness, and safety of all students. The Council works in collaboration with Tri-Town Council, Tri-Town School Union, our families, and our communities to collect and analyze data. Based on the conclusions drawn, SHAC advises all interested shareholders by providing information, making recommendations for new or revised policies, and suggesting additional programming in order to enhance existing school curricula and services.

Art:

Ursina Amsler, Masco's outstanding 7th grade art teacher was awarded the **Massachusetts Art Education Association Middle Level Art Educator of the Year Award for 2022!**

The Art Department achieved outstanding results at the Massachusetts **2022 Scholastic Art & Writing Awards** competition. The high school received a total of 48 awards (14 Gold Key, 12 Silver Key, and 22 Honorable Mentions)—this is the third highest total of any high school in the state—public or private. The Gold Key work from each state is then judged on a national level and two of our students received National Silver Key awards—8th grader Violet Malinowski and junior, Emaline King.

Brooke Silvano received a Best in School Award and James Gomas and Eva Jeppesen received Honorable Mentions at the Annual **6th Congressional District Art Show**.

The AP Studio Art students continued a long-standing tradition at Masco of creating portraits for the **Memory Project**, which is a non-profit organization that invites art teachers and their students to create portraits for youth around the world who have faced substantial challenges, such as neglect, abuse, loss of parents, and extreme poverty. The portraits this year were for children in Cameroon.

Professional Development

Erin Evans took a Mindfulness class in January-March called "Facing the Current Challenges of Teaching Through Mindfulness" with Patti Holland who is a professor at Brown University

Liz Saitta attended a TAS workshop at the Isabella Stewart Gardner Museum. It was called Thinking Through Art and taught visual thinking skills—how to look at art and talk through what you see and how to communicate it.

Brian Dow attended a two-day wood carving workshop at MassArt during the summer.

Joe Yutkins put in a lot of hours over the summer learning Adobe Animate and Procreate through online tutorials in preparation for teaching a revamped course next year "Digital Arts".

Yvonne Malinowski attended a workshop at the Art Room in Topsfield about creating abstract art.

Stacy Mannheim took an 8-week course in ceramics (hand building and wheel throwing) during the summer at the Clay School in Lynn.

Performing Arts:

Band and Chorus

- The High School Band and Chorus were not able to perform the Holiday Senior Citizen luncheon concert in December of 2021 so we moved it to March of 2022 with a focus on spring and Saint Patrick's Day. It was very successful and opened the opportunity to reestablish the winter holiday season concert in December 2022.
- In 2022 we expanded the number of Teach to Learn workshops from 12 to 18. The TTL workshops involved students enrolled for High School Concert Band for Honors Credit, High School Percussion Ensemble, and Chamber Singers. The workshops were facilitated by Derek Beckvold (Masco 05) and Robert Jordan who are the founding partners of the non-profit Teach to Learn. The workshops focused on world cultures as well as world music. The students communicated via Skype with professional musicians from various international locations.
- Six students were selected to participate in the Northeast Senior District Music Festival in January 2022
- The middle school band's enrollment is beginning to recover from the pandemic years and we were able to separate our seventh and eighth grade bands into two separate bands for the 2022 winter concert. In addition, we are seeing a number of students volunteering to move from their primary instruments to such instruments as tuba, baritone horn and baritone saxophone which are very important as the music becomes more advanced.

Theater:

- After a long hiatus, the Masconomet Regional High School Theater Company returned to full capacity with their production of *Grease* which was performed in front of 3 sold out audiences.
- In the spring trimester of 2022 the middle school drama department performed two very moving performances of the musical Once on This Island. These performances highlighted the depth of talent of many of our middle school students.

Wellness:

The High School Wellness Department offered elective classes in Emergency Medical Technician (EMT - Honors), Emergency Medical Response (EMR), Intro to Medicine, Yoga, Team Sports, Freshman Seminar, Project Adventure, Fundamental Fitness, and MascoFIT. These courses have been very popular for students of all levels of high school. Comprehensive Health, a semester-long course, is required for all students at Masconomet.

Business & Technology:

DECA - Increased enrollment in 2021-2022 to 150 DECA students. Once again placed over 70 students in the state competition and 6 in the ICDC National Competition. The increased

momentum from this has been supported by our DECA I course as we have expanded the amount of competitions our students have participated in. We will continue to assess more ways to get more student involvement, increase DECA membership as we are now one of the largest DECA members in the North Shore as our district event has expanded to a 2-day competition for the upcoming year.

Credit for Life Fair - In 2022 we returned to an in-person CFL Fair and it was a huge success with over 100 Masco juniors participating. We had over 800 students total from neighboring high schools in the Cape Ann area. Students learned about balancing a budget and managing their monthly income/expenses during the day's event. Thank you to the Institution for Savings for continuing to sponsor this event.

AP Computer Science Principles course improved enrollment as we offered 3 sections of the AP course. Over 50 students took the AP Principles AP exam last spring (the most of any AP exam). Of those students, 86.3% scored a 3 or higher. This was 18% higher than the state average. In total, students averaged a 3.76 score compared to a 3.07 state average. Mr. McCarthy has done an excellent job in preparing students for this exam as well as improving the number of students interested in taking this course.

English:

Poetry Out Loud (Grades 9-12):

Our annual school-wide competition happens in January, after which our 1st place winner goes on to represent Masco at the state-wide competition in Boston in March. Our school winners this year were: Quinn Tierney (3rd place), Ava Beringer (2nd place), and Margaret Turpel (1st place).

Media Communications/The Morning Update:

Senior Alexa D'Amato was named one of PBS's 20 Under 20 after having also been chosen to attend PBS News Hour's Student Reporting Labs Summer Academy at the Walter Cronkite School of Journalism at Arizona State University this past summer.

The Morning Update made the MA Scholastic Press Association's Holiday Coverage Roundup. The class has been invited to visit WGBH's studios in Newton at the end of the month to tour the studio and watch a taping of a show.

Senior Malia Robinson won five Honorable Mentions and one Silver Key in the 21/22 Massachusetts Scholastic Writing Awards. She also published a book of her poetry collection, *the art of being half asleep in an oversaturated room*, this past year.

H.S. Debate Club has adapted its format from traditional debates to more colloquial discussions in times when smaller numbers attend due to sports. Recent topics cover a range of areas, from whether zoos should be legal to exist and operate, to whether the government should relieve college graduates of student debt.

P.D. Courses Attended by Teachers

Teachers as Scholars

- Rebecca DelMonico: “R&B, Motown, and Classic Funk: Soundtracks of Empowerment and Civil Rights” which inspired me to integrate songs and lyrics by African-American artists in the eleventh-grade curriculum on Civil Rights & Persuasive Speeches.

Bureau of Education & Research (BER)

- Reilly Finnegan: “What’s New in YA Literature and How to Incorporate it into the Classroom”

The 7th grade explored the Charles Dickens classic ‘A Christmas Carol’ from a variety of historical perspectives regarding both the social context as well as how the story has been adapted over the years. This exploration culminated with a field trip to see a live performance of the show in the North Shore community.

M.S. Book Club: Claire O’Flynn is working on setting up an after school book club for middle school students.

Math:

The Middle School Math Team is thriving with a strong core group of returning members and several new students who are developing into leaders on the team. The team came in first place in their first two meets of the year. Many of these students have expressed interest in continuing with the math team upon entering high school. The High School Math Team is a very enthusiastic group whose love of math can be seen at every practice and meet. The team has a strong sense of camaraderie and has really enjoyed being able to host and attend in person meets this year.

Teachers in the mathematics department continue to find ways to integrate applied mathematics and career information into their courses. Geometry students used the concept of scaling to recreate comic strips on a larger platform. Students in Mathematical Decision Making recently completed work utilizing spreadsheets and data analysis to predict college tuitions and present the results. Students in AP Statistics had a guest speaker, Andrea Axtell, MD, visit their class. Currently a cardiothoracic surgeon at Mass General Hospital, a paper she wrote is discussed in the class text and Rich Schonewald reached out to connect with her. He continues to seek speakers in math related fields to come speak to his students. Students in Introductory Calculus with Applications have been discussing functions that model dosages of medication and their subsequent effectiveness on the human body. They have also worked on business applications including marginal cost, marginal revenue and how to maximize profit.

Science Department:

Five students sat for The American Chemical Society’s Ashdown Exam, the state qualifying exam for the National Chemistry Olympiad was given online in March. Throughout the spring of 2021, science educators elevated their use of digital platforms to help all students learn. For example, chemistry teachers used high quality PHET simulations to help students conceptually understand scientific phenomena. The department often collaborated with the art department on interdisciplinary and applied learning experiences. For example, the course Art of Anatomy was developed to allow students to express content mastery through a variety of art-based projects, and students in “computer aided modeling” collaborated with students in “Innovative Design” to create 3D prototypes of art designs. During the spring of 2021, students participated in a citizen science project, USAnts, coordinated by the DNA Learning Center at Cold Spring Harbor Laboratory, and

their work was presented at a virtual conference. Biotechnology students participated in the BioBuilder Accelerator Project, a three-week experiential learning project collaborating with an MIT professor, where student teams worked on generating a design of new biotechnologies that can better our world. The Masconomet Science Team competed virtually and attended seminars with a wide range of STEM professionals.

- In January 2022, the middle school STEM club run by Mrs. Wrobel participated virtually in the regional Future City competition and won an award for Best Transportation System.
- In March of 2022, all 7th-grade students participated in the Amgen Biotechnology Experience (ABE) where they learned how to micropipette and separate samples using gel electrophoresis. Essex Tech and Masconomet biotechnology students helped create reagents and assisted in teaching students biotechnology skills and content. This hands-on experience provided students with an opportunity to use industry-standard laboratory equipment while making connections to their genetics unit. This experience inspired a few students to attend a summer camp at the Gloucester Biotechnology Academy.
- It was exciting to host two in-person science nights last spring! The middle school faculty and students were excited to showcase student-centered projects. Seventh-grader students presented their work at a Science Exposition where their experiments, engineering designs, science-inspired artwork, and volunteer work were presented to the public. There was tremendous project variety and talent showcased. The 8th-grade faculty prepared students for a Family Science Night presentation on environmental issues and possible solutions. Students worked in teams to prepare engaging posters and presentations for the community. These evenings brought us all a sense of community that has been much needed.
- Tim Brown, an 8th-grade science teacher, participated in a two-day Teachers as Scholars (TAS) program titled, *Celestial Worlds Discovered: The Earth from a Cosmic Perspective*. He was given direct access to historical publications at Wellesley College's Rare Books Library and reported that "they examined biases, follies, and triumphs of the past to see that our understanding of the universe has always been an imperfect ongoing practice". Yvonne Yeung participated in a printmaking TAS program and has found the incorporation of art into her curriculum a perfect way to support creativity and risk-taking.
- MEF awarded the science department with a generous grant that continues to support science education at both schools. The grant supported the creation of an outdoor classroom space for 7th-grade life science students with the purchase of tables and binoculars. A classroom set of drones will be incorporated into the 8th-grade STEM curriculum. The HS purchased two MakerBot carbon fiber printers, six MakerBot Sketch printers, and a Glowforge laser cutter. With these purchases, we are able to elevate teaching and learning experiences at Masconomet for hundreds of students every year.
- The North Shore Science League was able to adjust to COVID restrictions and provide teams with monthly virtual meets. Masconomet students loved the monthly at-home venue which allowed them to develop stronger relationships with one another. A large number of seniors led them to a first-place finish in the league. Go science! In addition to competing in monthly league competitions, fifteen team members competed in the March Massachusetts Science Olympiad competition, which was held virtually. The team finished in the top ten in three events.

- Biotechnology students participated in a citizen science project, USAnts, coordinated by the DNA Learning Center at Cold Spring Harbor Laboratory. Students collected ants, isolated their genomic DNA, and had DNA sequencing done at the DNA Learning Lab. The project monitors ants' ranges and contributes data that may reveal responses to climate change and/or the movement of invasive species. Masconomet has been invited to continue participating in the project based on their data collection. Tracy Weener, a participant in the USAnts project presented Masconomet's findings to a professional audience and continued the work for a senior internship project.

Social Studies:

Citizenship and civic engagement continue to be central themes to our work as a department as we find engaging ways to incorporate meaningful and relevant civic experiences for students throughout our curriculum. Experiential Learning is being revived in the Social Studies Department as we move past pandemic restrictions and begin to rebuild school/community connections.

Core classes, elective courses and clubs at the High School have been taking field trips ranging from learning about the Electoral College at the Edward Kennedy Institute for the Senate and visiting mosques in Roxbury, to participating in workshops at the Brain Science laboratories at MIT. To bring the community into our classrooms we invited the Town Clerk from Middleton into our Government class to discuss election integrity. Over two dozen Masco students then volunteered to work the polls across the tri-town on election day as poll workers. Social Studies teachers continue to look for ways to engage students with experiential learning both within and outside of our classrooms.

Social Studies teachers continue to grow in our work with students by taking courses with Primary Source, participating in workshops at the Kennedy School of Government at Harvard and the Department of Education Civics Fellows just to name a few. We were also fortunate to have a visiting scholar from the Belfer Center at Harvard discuss Applied History and how we can contextualize current events to make history relevant and engaging. We also look forward to our continued collaboration with Salem State University as we engage in professional development around Genocide studies this year and next year through a DESE grant.

World Language:

In 2022, we were thrilled to award 20 seniors with the Seal of Biliteracy. 12 earned the Seal in Spanish and 8 earned the Seal in French.

- In 2022, 10 students graduated having earned the Global Competency Diploma. We are proud to have a total of 100 Global Competency Diploma graduates throughout the course of the program since its inception in 2010. Thanks to continued outstanding student leadership, we are happy to report that there are 18 candidates from the class of 2023 and 15 from the class of 2024 currently enrolled in the program.
- In March 2022, French students participated in Manie Musicale (Music Madness) with thousands of other French students from across the U.S. and abroad. Students discovered new Francophone music and voted on the best song of the year. Students also participated

in a related national art competition in which select student artwork was submitted to represent Masco.

- In the spring of 2022, several Masco students in French IV won top honors in the national video contest sponsored by the American Association of Teachers of French. This year's theme was "Come Discover the Francophone World." Two students shared the 1st place designation, and four students won 3rd place for their collaborative video.
- In February 2022, students from Mrs. Siden's Media class instructed and collaborated with French 3 Honors students in planning, filming, and editing French publicity videos to be shown to the 6th graders looking to take French in middle school. This collaboration will continue annually.
- In late March/early April of 2022, a Spanish, French, and Chinese teacher along with several world language students from the middle school and high school visited 6th graders in Middleton, Topsfield and Boxford to do a presentation about the languages offered at Masco. The 6th graders also learned some expressions in each language and participated in a trivia contest. Thanks to this outreach and interaction, the amount of students choosing Chinese for 7th grade increased significantly and the number for French held steady. We plan to do something similar every spring going forward.
- In January of 2022, the Spanish club raised money to support the Pulsera Project. Club members sold pulseras (bracelets) in front of the large cafeteria during lunch blocks for two weeks. All proceeds went to employing artists in Central America with well-paying jobs, allowing them to better support their families and communities. Money raised also went to programs that support educational scholarships, workers' rights, social enterprise, healthcare, environmental programs, and housing.
- In December, the French Club raised money for Heifer International, with the goal of helping provide a family in the developing world with animals, tools, and training to live sustainable lives, free from poverty.
- From December to January, the Chinese club held several club meetings celebrating the Lunar New Year and promoting the Chinese New Year traditions.
- In April, 2022 Kangsadan (Bell) Mahajitlerdnun gave an in-depth presentation about her home country of Thailand. Bell presented to a packed crowd in the high school library. Her presentation covered geography, dishes, daily life, expressions, and the Thai language. At the end of her presentation, Bell engaged the audience by asking them to write their names using the Thai alphabet which served as a wonderful segue into April break.
- In an effort to fill the gap left by our lack of ability to travel during the pandemic, during the month of March World language teachers presented our Global Competency Diploma candidates with discussions about travel experiences. Mr. Tierney presented on his experience traveling to Morocco, Ms. Bailey presented on various travel experiences throughout her lifetime and Mr. Massicotte talked about his fellowship in Senegal.
- Throughout the year, French students engaged in intercultural projects with students from the French-speaking world. French II classes corresponded via letters with students learning English from Épouville, France. French IV CP classes participated in a virtual exchange with students from Agadez, Niger, in which they shared videos about their cultures.

- Jeanne O’Hearn applied for and was awarded a Proficiency-based Outcomes in Languages other than English Grant by DESE in the amount of \$8,473 to fund the proficiency testing of all 8th grade world language students and all level V high school world language students as well as students who speak a home language other than English. The testing is scheduled to take place in the winter of 2023.
- Professional Development:
 - **Ryan Quadros** attended two workshops for Teachers As Scholars: *Thinking Through Art at the Isabella Stewart Gardner Museum* held in Boston, and *Opium Trade in Context: Local, Global, and Modern Connections* held in Milton. Ryan also attended a Primary Source workshop titled *A Taste of World History: Unwrapping Hidden Stories of Chocolate, Coffee, and Tea!* He also worked on a Master Teacher Project which provides a virtual experience component for students traveling to Quebec. Ryan also attended the ACTFL conference in Boston.
 - **Su Bailey** attended a Teachers as Scholars workshop on Visual the World - Maps as Stories, studying how maps affect our perceptions of cultures and how we can have biased perceptions based on the use of different types of maps. She also attended another TAS Sketchbook Journaling class and has been using more visuals in teaching grammar & vocabulary in addition to having the students express themselves more visually.
 - **Ai Li** attended the 2022 MATSOL annual conference on current practices for ELL learners and 2022 MaFLA Proficiency Academy on proficiency-based instructions and assessments. Ai Li also attended multiple online webinars hosted by CLASS on a variety of topics regarding Chinese teaching. Ai also attended the ACTFL conference in Boston.
 - **Ai Li, Jason Tierney, and Eric Artus** provided a series of PD workshops in the department on proficiency-based instructions. The workshops provided an overview of the pedagogy and the ACTFL core practices. The workshops were the results of the group Master Teacher Project.
 - **Jeanne O’Hearn** attended the ACTFL conference in Boston.

Athletics

Fall 2021: The fall sports season was a tremendous success! Nine varsity and twelve JV/JV-2 teams competed in the NEC and against opponents across the North Shore. The football team finished 7-3, with a thrilling 28-21 home tournament win in the Round of 16 versus perennial football power Walpole. The boys’ soccer team finished the regular season as NEC Lynch Division champions, undefeated (18-0), and ranked 2nd in Division 2, including a signature win over state power St. John’s. The girls’ soccer team finished 17-3 after a heartbreaking loss at Westboro on penalty kicks after a scoreless regulation and two overtimes. The team once again received special recognition for their outstanding overall G.P.A. and sportsmanship, with zero cards during the season. The field hockey team was ranked 1st in Division 2 for most of the season while winning the NEC Lynch Division. Our only regular season tie was to Division I state champion Andover. The team qualified for the *Final Four* before losing in on penalty strokes to Nashoba in the state semifinals. The cross-country teams both earned the NEC Sportsmanship Award and competed at

the MIAA State Divisional Meet in Wrentham in mid-November. The golf team participated in the Division 2 North sectional tournament and finished 7th. The volleyball team had several big wins over local rivals during the season and won its home preliminary game versus Somerville before falling in straight sets to Oliver Ames in the Round of 32. The cheerleading teams continued its dominance with 1st place finishes at the NEC Competition on Sunday, November 7th. The varsity team finished 4th in Division 2 and 8th overall in the state, earning a bid to Nationals. Two of our coaches, Alison Lecesce (girls' soccer) and Maggie Bridgeo (field hockey) were named the *NEC Coach of the Year* in their respective sports!

Winter 2022 - Several of our athletics teams enjoyed success. The gymnastics team finished undefeated in regular season competition and won the state championship! The boys' ice hockey team won the *NEC Dunn Division* and were ranked 2nd in Division II. The team reached the MIAA Round of 8. The boys' basketball team qualified for the MIAA Division II tournament and lost in the Round of 32 to *Final Four* qualifier Wakefield. The girls' basketball team finished 15-7 and won their Division II preliminary round game v. Marblehead before losing in the Round of 32 to North Quincy. The girls' ski team finished 14-0 and became NSSL champions! The team finished 3rd in the state. Charlotte Hill was the state champion in the *Giant Slalom*. The girls' and boys' indoor track teams both finished in first place in the *NEC Lynch Division*. The wrestling team competed in a co-op with Essex North Shore and finished 5th in Division II. The girls' swim team finished 17th in Division I, while the boys finished 28th in Division I. The girls' ice hockey team competed in the Northeastern Hockey League. Bella Misiura, Meri Brandt (gymnastics), Mile Darling, Ian Darling (wrestling), and Charlotte Hill (skiing) were named *All-Scholastic* student-athletes. Ski Coach Ryan Quinn was the *Boston Globe Coach of the Year*.

Spring 2022 - The baseball team qualified for the state tournament and lost to Somerville in the Division II preliminary round. The softball team won the *NEC Lynch Division* and lost to Dracut in the MIAA Division II Round of 32. The boys' lacrosse team qualified for the state tournament and lost to Silver Lake in the MIAA Division II Round of 32. The boys' tennis team qualified for the state tournament and lost to Walpole in the Division II Round of 32. The boys' track & field team finished 16th in Division III, while the girls' track & field team finished 19th in Division III. The girls' lacrosse team won the *NEC Dunn Division* and lost to state champion NDA-Hingham in the MIAA Division II Round of 8. The girls' tennis team finished undefeated (20-0), won the *NEC Dunn Division* and the *MIAA Division II State Championship*! Maya Klink, Shaylee Moreno, and Kendall Skulley (girls' tennis) were named *All-Scholastic* student-athletes.

DEI Professional Development:

In our ongoing commitment to diversity, equity, and inclusivity. Ms. Lisa Tatterson and Dr. Carabatsos completed IDEAS courses Anti-racism in the classroom.

SUPPORT ORGANIZATIONS:

In addition to the operating budget, there are numerous organizations and individuals that support the district's academic program and physical plant through grants and gifts as well as through complementary programming and many hours of volunteering. We are grateful for these relationships and the generosity that benefits Masconomet, and we know we have to continue to

support each other so we can all thrive and meet our missions, and that is the true measure of a community's spirit.

These include TriTown Council, Booster groups for sports teams, TurfUp Masco, and others who generously and consistently support Masconomet. Below is information from four 501(c)3 community organizations that are structured specifically for the purpose of supporting Masconomet: MEF, MMPA, PAC, and SEPAC.

Masconomet Education Foundation (MEF)

The goal of the MEF is to enrich the educational experience for students by funding projects that enhance the resources available to educators, improve technology in the classroom and provide unique learning opportunities for our students. Find out more at: <https://masconometeducationfoundation.org>

Masconomet Music Parents Association (MMPA)

The MMPA's primary focus is to promote and support Music Education within the Masconomet Regional School District. Learn more at: www.mascomusic.org

Masconomet Parent Activities Committee (PAC)

PAC is the high school and middle school's parent organization designed to sponsor activities and events that will enhance the educational, extra-curricular and social needs of our students, to promote school spirit by encouraging friendship, support and cooperation between students, faculty, and administration; and to plan, execute and pay for intracurricular and extracurricular events sponsored by PAC for our students during the academic year. Everything is based on Parent Volunteers and donations. Find out more at <https://mascopac.org/>

Tri-Town Special Education Parents Advisory Council (SEPAC)

The mission of the Tri-Town SEPAC is to provide information, support, and assistance to parents of children with disabilities in the communities of Boxford, Middleton, and Topsfield. To that end, the TRI-TOWN SEPAC promotes "parent to parent" forums, advises administrators and school committees, provides educational forums, collaborates on state-wide advocacy work, and encourages understanding, acceptance, and inclusion of children with disabilities. Learn more at: Tritownsepac.org

COMMUNICATION

We want to keep our community informed! The School Committee has established a blog and Facebook page for announcements and summaries of meetings. You will also find options for sharing your voice with the School Committee posted there. The Superintendent has a blog with regular updates (about every two weeks), and the principals post weekly updates on the district website. Please enjoy learning more about what is happening at Masconomet through any of these. Go to www.masconomet.org to find them all.

CONCLUSION

Thank you again for your interest and support for the Masconomet Regional School District. We hope this year-end report provides you some insight into all the exciting things happening at Masco. Of course, this wouldn't be possible without the support of our community in our 3 member

towns. That isn't just about your tax dollars, but also your "constructive feedback" when needed, your support when warranted, and your engagement always. We would like to encourage you to attend some of our art shows, musical performances, athletic events, etc. We feel that our community is stronger when we all come together.

Respectfully Submitted,

Tasha Cooper, Chair, *Masconomet Regional School Committee*

MASCONOMET REGIONAL SCHOOL COMMITTEE MEMBERS:

Boxford Members

Patricia Bernheart

Christine Bolzan

Joseph McLean

Carolyn Miller

Middleton Members

Domenic Casamassima

Tasha Cooper (*FY23Chair*)

Trevor Currier

Kosta Prentakis

Topsfield Members

Zillie Bhuju (*FY22 Chair*)

William Hodges

Melissa Ogden



BOXFORD

Heidi T. Riccio, Ed.D., Superintendent-Director
Peter Delaney, Representative

Essex North Shore Agricultural and Technical School (ENSATS) is Massachusetts' premier regional technical and agricultural high school, serving 17 member communities on the North Shore and 35 surrounding communities. Our mission is to create a culture of excellence, encourage continuous growth, and promote professionalism and citizenship for all students, as they develop into architects, artisans, and authors of the 21st century community.

Twenty-four career, technical, and agricultural programs are available to students from member communities whereas students from surrounding communities select from seven agricultural areas. Enrollment at ENSATS is 1,694 for the 2022-2023 school year. We espouse the development of student qualities, ensuring that all of our graduates are future-ready. Our goal is for students to be collaborative, culturally proficient, entrepreneurial, kind, perseverant and responsible.



ENSATS at a glance

*As of October 19, 2022
22 Total Boxford
Student Population*

Grade	9 – 4
Grade	10 – 6
Grade	11 – 8
Grade	12 – 4

Future Cartoonist, Jasper Gaglione, Grade 12 from Boxford

Our school was designed for 1,500 students and is currently organized into five program clusters:

Agricultural Programs: Arboriculture, Companion Animals, Equine Science, Landscape & Turf Management, Natural & Environmental Sciences, Sustainable Horticulture, Veterinary Science

Construction Related Programs: Carpentry, Construction Craft Laborers, Electrical, HVAC/Refrigeration, Masonry & Tile Setting, Plumbing

Health Services Programs: Biotechnology, Dental Assisting, Health Assisting

Manufacturing, Engineering, and Technology Programs: Advanced Manufacturing, Design & Media Communications, Engineering & Automation Technology, Information Technology Services

Service Programs: Automotive Collision Repair & Refinishing, Automotive Technology, Cosmetology, Culinary Arts & Hospitality

CREATE.

ENCOURAGE.

PROMOTE.

DEVELOP.

We create opportunities for students throughout our region to have access to high quality career technical and agricultural education. Partnering with our districts, we have enrolled 60 additional students in our CTAE After Dark Partnership Program into high demand career areas as a model for Governor Baker's Career Technical Initiative. Participating students are from Beverly, Gloucester, Marblehead, and Swampscott. This year, we added Health Assisting as an additional program for our CTAE After Dark Partnership students. The CTAE After Dark Partnership Program is workforce based, developed to meet the needs of our local and regional labor markets.

Our Cooperative Education Program places upperclassmen in positions where they work among professionals in their field. These opportunities often lead to full-time employment upon graduation as we continue to work with our industry leaders to meet the needs of the current workforce and strengthen the economic pathways for our students. Our graduates enter the workforce with industry recognized credentials and hours toward professional licensure, which gives them an advantage and adds to future work readiness. Business, industry, and labor representatives serve on our Program Advisory Committees to ensure that we meet all industry standards.

Over 70% of our students enroll in post-secondary apprenticeship programs or college, with many having earned articulated college credit. The remaining 30% enter the workforce or military upon graduation.

Several of our programs offer valued services to the residents of our communities, including the Maple Street Bistro and Café, Salon 565, Pet Grooming, Automotive and Auto Collision Repair, and Blooming Designs & More. Angell at Essex provides veterinary services on our campus.

Our CTAE students participate in community outreach projects within our 17 district communities. These projects are for local municipalities and non-profit organizations.

Essex Tech provides students with extracurricular activities including MIAA competitive sports, intramural athletics, and various clubs and service groups, including SkillsUSA, FFA, and DECA organizations that encourage students to explore and develop additional employability skills across their career and technical disciplines.

We are currently seeking approval for two new Chapter 74 Programs, to include Marketing & Business Technology and Early Education and Care, for SY24. These programs will create more opportunities for our students and meet the needs of our current workforce.

From SY22 to SY23 we have received over \$10M in grant funding to increase educational opportunities for our students, secure capital equipment, provide student support, and expand and improve CTAE programs.

Our local legislators have met with us to discuss possible state funding for roof and stair repairs for Smith Hall, a renovation of Gallant Hall to house three expanded CTAE Programs, support the recently expanded Animal Science Program and install a new HVAC system, and a main campus cafeteria atrium project to expand seats. The construction of the Larkin Cottage continues to move forward with roof trusses, donated roof and side shingles and new full service kitchen equipment.



PUBLIC WORKS



DEPARTMENT OF PUBLIC WORKS

Prepared By: Chris Olbrot, Superintendent and Town Engineer

2022 Roadway Improvements

In 2022, the town retained paving contractor EJ Paving, to repave almost 6.5 miles of pavement. This translates to roughly 5,000 tons of hot mix asphalt. The town paved Rte. 97 (from the Georgetown Town Line to Rte. 95), Main St. (from Glendale Rd to Rte. 133), Willow Rd., (outbound lane from Washington St. to Georgetown Town Line), Middleton Rd. (from Burning Bush to Endicott).

Lastly, the DPW completed a pavement condition assessment on the town-wide network. Utilizing state-of-the-art technology, the roadway network was scanned and surveyed for pavement conditions based on deformations. The deformations along roadways segments were then aggregated to compile a Pavement Condition Index or “PCI” for each roadway. PCIs will be utilized in order to generate a 5-year capital improvement plan in conjunction with other assets such as closed drainage systems and culverts in 2024.

2022 Drainage Improvements

The DPW provided emergency repairs to several drainage assets in 2022. In addition to typical catch basin and drainage manhole repairs throughout the town, the DPW completed a substantial culvert replacement on Willow Rd. in June. This project replaced an antiquated corrugated metal pipe with a brand-new three-sided box culvert. The new culvert meets MA Stream Crossing Standards and is build for future sustainability with a larger capacity.

Lastly, the town made substantial strides in 2022 with respect to the EPA’s issued Municipal Separate Storm Sewer System (MS4 Permit). The MS4 Permit is a federally mandated permit that requires the town to complete various Best Management Practices under six minimum control measures to be permitted to discharge stormwater into the waters of the



Figure 1 New Culvert on Willow Road

U.S. The six minimum control measures are: Public Education, Public Participation, Illicit Detection, and Elimination, Construction Storm Water Control, Post Construction Stormwater Control and Good House Keeping. The town collaborated with the local Merrimack Valley Planning Corporation or MVPC, and others in order to ensure permit compliance and improve the town method of tracking, mapping, and documentation with the ‘Collector App’ introduced in 2019. Mobile technology allows the DPW to map and edit the town’s closed drainage system,

document catch basin cleaning, and outfall testing, as well as other critical components to the permit. In the coming years, this mobile service will also help with other town assets such as guard rails and signs.

Athletic Fields

The DPW solicited quotations and secured two vendors to begin two critical maintenance programs. The first was to have a contractor set up a grooming and maintenance program for the synthetic field at the commons. In addition to maintenance, Gmax testing would be performed to ensure the field is in conformance with impact safety requirements. The second contract was to have a contractor on board to perform top dressing of the natural fields in town. Both programs are expected to be annual contracts to improve the overall playing experience in town.

Further, the contractor responsible for the installation of the natural turf athletic field provided soil amendment services by deep tine aerating and slice seeding the field as well as top-dressing the turf to promote growth and drainage.

HEALTH AND INSPECTIONS



ANIMAL INSPECTOR

The Commonwealth of Massachusetts, Bureau of Animal Health, requires that each town appoint an Inspector who shall make regular and thorough inspection of each premise on which there are domestic animals, in accordance with M.G.L. Chapter 129 Section 19. Such inspections are necessary to ensure humane and proper care of all livestock and poultry, to guard against outbreaks of contagious disease, and to provide a census of animals in the state.

Summary of the 2022 inspections: Over 150 properties were visited with 141 having livestock or poultry currently in residence. The following numbers were recorded: 167 horses, 28 ponies, 17 mini horses, 26 donkeys, 2 mules, 127 goats, 67 sheep, 10 head of beef cattle, 1 llama, 1 alpaca, 4 pet pigs, and 93 flocks of poultry comprised of chickens, ducks, geese, turkeys, peacocks, and/or guinea fowl.

Under Massachusetts state law, all bites, whether caused by wild or domestic animals, must be reported to the Animal Inspector. In 2022, 23 incidents involving domestic animals biting/scratching humans or domestic animals were reported. Ten day quarantines were completed without complication in 20 cases, three involving out of town dogs were investigated and reports forwarded to Animal Inspectors in their town.

Animal Inspectors are required to investigate and issue quarantines in cases concerning possible rabies exposure to domestic animals. Four such cases were reported involving pet contact with a confirmed rabid animal, wounds of unknown origin, or exposure by proximity. All quarantines were completed without incident.

Owners, please keep all pets and domestic animals current on rabies vaccinations-it is important for the safety of the animals and your family.

One situation involving poor large animal husbandry which carried over from 2021 has been rectified.

Because barn inspections are carried out in the winter months some livestock, principally horses, which winter at boarding facilities, are not included in the count. The information gathered during the annual barn inspections is important for emergency contact and planning. If you did not get a pink barn inspection form and keep horses or other livestock or poultry on your property, please contact your Animal Inspector. Anyone with concerns about livestock health or welfare or questions concerning rabies and quarantine procedures, please contact your Animal Inspector.

The able assistance of Alternate Animal Inspector, Ruth Zarach, has been greatly appreciated when timely issue or release of a quarantine has been impossible for me to attend to.

Allison Hayes, Animal Inspector

Allison Hayes 1/5/2023

INSPECTOR OF BUILDINGS

During 2022 many accomplishments occurred. Stacey Fournier our Administrative Assistant eagerly embraced all of the functions in the Inspectional Services Department and became quite efficient. Her computer skills helped stream line the e-files and the paper street files. Additionally, Stacey made friends easily amongst the town hall office personnel creating good communication between the various offices.

I worked throughout the year with Fire Fighter Colangelo addressing the 110 Inspections of all the town buildings, beaches, camps and meeting places. The 10 Elm Street, Council on Aging project progressed along during the year experiencing the same supply delays that all construction projects had from the Covid 19 pandemic. In May we began receiving applications from one of the largest developments “The Willows” that the town has experienced. The project is moving along and following the permits as issued. The building office issued permits for a couple of new homes and the remainder of the applications were for additions, alterations, accessory buildings and pools.

In late Summer we began the task of on-line permitting. Our Town Administrator Matt Coogan secured a grant that allowed the town to purchase the software and training from the vendor Open Gov. In the fall we began meeting every couple of weeks to construct the various permit types into the system. As we progressed through to the late fall we realized that we needed to accelerate the process of building the system and began meeting and working twice a week with our vendor Open Gov. We expect to be up and running and receiving on-line permits in the first quarter of 2023.

Alas we had to bid farewell to Stacey as she transitioned to the Assistant Assessors position in January 2023.

Peter Delaney C.B.O. Building Inspector

Dave Harris Alternate Building Inspector

Douglas Small Electrical Inspector

Richard Danforth Plumbing/Gas Inspector

Stacey Fournier Administrative Assistant

BOARD OF HEALTH

COVID-19

The Covid pandemic continued through 2022. While the majority of people were vaccinated, viral mutations challenged vaccines and additional boosters were needed to escape infection or at least to experience a less severe infection. A major surge from December 2021 through February 2022, primarily due to the Omicron variants, accounted for 652 reported cases in Boxford, or 37% of all reported Covid cases in Boxford through December 2022.

Total Reported Covid Cases in Boxford and Neighboring Towns 2020-2022

Year	Boxford	Topsfield	Middleton	Georgetown
2020	269	266	905	275
2021	658	514	1278	810
2022	819	733	1460	747
Total	1746	1513	3643	1832

The total number of actual Covid cases in 2022 is very likely much higher due to the availability of home test kits. Many younger people showing a positive home kit result stayed home to recover without seeing a physician.

The number of cases of ‘Long Covid’ also increased in 2022, with symptoms including cardiovascular and renal problems, cognitive impairment, increased symptoms of rheumatoid arthritis, fatigue, sleep disturbance, and nervous disorders.

Like flu, Covid appears to be with us as a persistent and constant infectious disease requiring at least annual vaccinations modified to combat new mutations. Unlike flu, Covid is not seasonal, so we face infection at any time of the year.

STILES POND

Your BOH has been monitoring an apparent increase in blue-green algae (*Cyanobacter*) in Stiles Pond over the past 5 years. BG Algae are fresh water, microscopic algae found throughout the Eastern US. They typically increase in large numbers during the summer months and can produce ‘blooms’ of densely packed cells appearing as a thick carpet on the surface of a pond. In large

numbers, certain species of BG algae can produce toxins that can cause allergic reactions, skin rash, and neurological problems in humans and animals.

While the BOH has received no confirmed reports of BG algae caused illness from Stiles or any other pond in Boxford, the Board is concerned about possible future issues if the blooms intensify. There are state standards of algal numbers and/or toxin detection that require the BOH to close a pond. This was done once for Stiles by the Board in 2020 as a precautionary measure and not due to a known threat. In the summer of 2022, the BOH began testing Stiles Pond in August for the presence of the most prevalent BG toxin, microcystin. We found no indication of the toxin being present in samples taken from 8 areas of the pond. The BOH will continue testing for microcystin and two other BG toxins in 2023.

Toxin testing is not a solution to BG growth in Stiles Pond. To address long term solutions to control algal growth, the BOH and Conservation Commission have appointed a joint subcommittee to study and determine the best means to address control of BG algae on Stiles Pond. The Stiles Pond Advisory Committee comprised of two members each from the BOH and ConsCom and two Stiles Pond residents, began working in February 2023. More to come on the findings and recommendations of this committee.

VACCINE CLINICS

Annual Vaccine clinics consisted over many years through various providers in Boxford. During Covid-19 Pandemic this practice expanded significantly to residents for both Covid-19 and Influenza.

2022

Multiple pop-up clinics held for both at MASCO, COA and Four Mile Village.

Influenza (not all data captured from one of providers) 100+ administered from data received.

COVID-19 Administered Vaccines in Boxford 629 over the 8 pop-up clinics available in 2022.

Region 3A HMCC – Health Medical Coordinating Coalition

The Massachusetts Region 3 Health and Medical Coordinating Coalition (Region 3 HMCC) is a regional collaborative effort between local Public Health, EMS, Long Term Care Facilities, Large Ambulatory Care Practices, Community Health Centers, and Hospitals to strengthen and promote the emergency preparedness and response capabilities of the region and to share resources. Region 3 includes communities across Northeastern Massachusetts. Total of 6 regions.

Boxford BOH Director and Board Member attend virtually and live events such as:

Storm Prep Drills, Active Shooter Prep, Youth Mental Health First Aid Training, Quarterly Drills, and Active regional contact lists.



2022 Annual Report to the Boxford Board of Health

Overview

VNA Care provided public health nursing services for the Boxford Board of Health. Service delivery in 2022 included these elements:

1. Elder Health Clinics
2. Communicable Disease follow up
3. Publicity
4. COVID clinics
5. Influenza clinics
6. Flu and COVID vaccines to homebound residents
7. Boxford schools-COVID issues
8. Group homes and Daycares-COVID issues

Elder Health Clinics

These clinics are free and open to residents age 60 and over. The clinics are run by VNA Care community health nurses, clinic services include health assessments; blood pressure screening; blood glucose testing; weight, pulse, heart and lung monitoring; medication, diet, preventative health and disease management teaching; Vitamin B-12 injections and referrals to providers and community resources. Appointments may be made by calling VNA Care at 1-888-663-3688 extension 1326. The clinics are funded in part by the Boxford Board of Health, client donations, VNA Care funds and in-kind donations. Clinics are held three times monthly as follows:

4 Mile Village (Box/ Top)	1 st Wednesday every month	9:00am-11:00 am
4 Mile Village	3 rd Wednesday every month	9:00am-11:00 am
Council on Aging	3 rd Thursday every month	11:15 am -12:15 pm

2022 Influenza Vaccine Administration

VNA Care provided influenza and COVID-19 clinics at the Four Mile Village, Spofford Pond and Harry Lee Cole Schools. Influenza vaccine was also provided at the Keep well clinics when requested by participants.

Joan Fitzpatrick sent the Boxford Health Agent a monthly report of COVID-19 cases.

Beverly Salate and Joan Fitzpatrick attended numerous updates and required trainings in relation to vaccine management.

2022 Boxford Communicable Disease Follow-Up

Boxford Board of Health staff and VNA Care nurses use MDPH's MAVEN (Massachusetts Virtual Epidemiological Network) a secure web-based surveillance system for infectious disease investigation, case management and follow-up.

Please see MAVEN listing of communicable diseases for 2022 (provided previously).

Joan Fitzpatrick and Beverly Salate attended numerous updates from DPH, in regards to communicable diseases. (including COVID-19)

Joan worked closely with Julia Lobel RN in relation to COVID-19 in the schools.

2022 COVID -19 Vaccine Administration

COVID-19 Vaccine booster clinic was held at four-mile

COVID -19vaccine administered to homebound residents. (as requested)

COVID-19 administered to staff at Spoffard and Cole schools.

Publicity

Information is dispersed at Health Fairs and in internal publications such as patient admission folders, which allows for additional referral sources. Flyers are also posted at individual clinic sites. Clinic schedules are listed on VNA agency web site **www.vnacare.org**.

Submitted on 04/04/2023 by:

Beverly Salate, RN BSN

Director of Wellness VNA Care

	Title 5 review	Soils	Install renew	Hauler renew	Food Renew	Stable renew	Rec. Camps renewals	Well permit	DSCP (new)	DSCP (repair)	Trench Permits	Food Re- insp	copies	Tick Tubes	plan review	Totals
January	\$ 225.00	\$ 450.00	\$ 500.00	\$ 100.00	\$ 75.00	\$ 110.00				\$ 300.00	\$ 100.00					\$ 1,860.00
February	\$150.00	\$450.00	\$300.00	\$1,400.00	\$450.00	\$60.00		\$200.00	\$300.00	\$200.00	\$100.00					\$ 3,610.00
March	\$450.00	\$300.00	\$200.00		\$300.00	\$30.00		\$100.00	\$400.00	\$600.00	\$50.00		\$15.00	\$288.75	\$2,500.00	\$ 5,233.75
April	\$450.00	\$375.00			\$225.00		\$75.00		\$400.00	\$300.00	\$250.00			\$82.50		\$ 2,157.50
May	\$1,125.00	\$1,275.00	\$200.00				\$150.00	\$ 100.00		\$400.00	\$100.00			\$41.25		\$ 3,391.25
June	\$450.00	\$225.00			\$275.00		\$150.00	\$200.00		\$250.00				\$82.50		\$ 1,632.50
July	\$375.00	\$75.00	\$100.00					\$200.00		\$100.00	\$50.00			\$41.25		\$ 941.25
August	\$1,125.00	\$150.00				\$10.00		\$200.00		\$300.00	\$100.00					\$ 1,885.00
September	\$750.00	\$150.00	\$200.00		\$75.00			\$200.00		\$400.00	\$50.00	\$1,825.00				\$ 3,650.00
October	\$1,275.00	\$525.00			\$75.00			\$200.00	\$400.00	\$950.00	\$200.00					\$ 3,625.00
November	\$450.00	\$150.00	\$100.00		\$75.00				\$400.00	\$200.00	\$150.00					\$ 1,525.00
December	\$825.00	\$75.00			\$50.00					\$300.00	\$50.00					\$ 1,300.00
TOTAL	\$7,650.00	\$4,200.00	\$1,600.00	\$1,500.00	\$1,600.00	\$210.00	\$375.00	\$1,400.00	\$1,900.00	\$4,300.00	\$1,200.00	\$1,825.00	\$15.00	\$536.25	\$2,500.00	\$ 30,811.25

PLANNING AND ENVIRONMENTAL PROTECTION



THE COMMUNITY PRESERVATION COMMITTEE

The Community Preservation Act (CPA) allows communities in Massachusetts to establish a fund that may be spent for certain open space, recreational, historic resource and affordable housing purposes, and to establish a Committee to administer the program. CPA funds are raised through a local property tax surcharge coupled with matching funds from the state. In May 2001, the voters of Boxford adopted the CPA, approving a 3% surcharge on most property taxes paid by town residents. Moderate income Senior Citizens and low-income households in Boxford may be eligible for an exemption from their Community Preservation Act tax surcharge, if they meet certain criteria. Persons interested in finding out if they are eligible for this exemption should contact the Boxford Assessors' office.

In the fall of 2022 and early January 2023, Boxford received matching funds from the state totaling \$442,833. These payments represent a match of approximately 56% of the \$796,221 collected locally in Fiscal Year 2022 through the 3% CPA surcharge.

At the Annual Town Meeting held May 2022, the town appropriated \$60,000 from the CPA Undesignated Fund Reserve to help fund the engineering and environmental services design for the Border to Boston Trail between Pond Street and Georgetown Road. The Town also appropriated \$34,200 to fund the preliminary design and feasibility study for a community housing project at Boxford Common. The Town also appropriated \$50,000 from the Community Preservation Historic Fund balance and \$125,000 from the Community Preservation Undesignated Fund balance for a total appropriation of \$175,000 to fund the historic rehabilitation of the Little Red School House. The Town also appropriated \$25,000 to be placed in the Conservation Fund for future use on CPA eligible projects.

The CPA Committee (CPC) continued to monitor and approve payment on invoices for various ongoing projects during 2022. The CPC also continued payments on bonds used to fund historic rehabilitation projects at Lincoln Hall and the Aaron Woods School building, purchase of open space at Wunnegen, Cargill Fields and Boxford Common, and the development of recreational fields at Boxford Common.

The Committee: All CPC members serve for terms of one year, expiring the end of June. At Large members are appointed by the Select Board. Representative members are appointed by their respective Boards.

Natasha Grigg, Chair and Conservation Commission representative
James Barnes, Boxford Housing Partnership Committee representative
Virginia Havey, Historic Districts Commission representative
Angela Steadman, Planning Board representative
Mark Sullivan, Recreation Committee
Barbara Jessel, At Large member
Steve Merriam, At Large member
F. Richard Shaw, At Large member
Tiffany Bartke, At Large member
Staff: Ross Povenmire, CPC Administrator
Phaedra Doucette, Minutes Secretary

CONSERVATION COMMISSION

The Boxford Conservation Commission is composed of seven volunteer members appointed by the Select Board for renewable three-year terms, and is supported by a full-time Director, a shared clerical staff and a Minutes Secretary.

The Commission holds public meetings on the first and third Thursday of each month, or as otherwise announced. Meetings normally begin at 7:00 p.m. The Conservation Commission office was temporarily relocated during the pandemic of 2020 from Town Hall to the Boxford Police Station. Public communication with the Conservation Office is now conducted primarily by emailing the Conservation Agent, Ross Povenmire, at: rpovenmire@town.boxford.ma.us

The Conservation Commission administers several types of permit review processes under the Massachusetts Wetlands Protection Act and the Town of Boxford Wetlands Protection Bylaw. Policies have been adopted under the Bylaw for administrative disposition of routine, minor matters such as limited tree removal and soil testing.

Activities in 2022

The Commission continued with active review and oversight of the Willows at Boxford project during 2022. This project provides for 66 duplex units, restricted to ages 55 and older, on 117.6 acres, and was approved by the Commission on October 10, 2021. A Conservation Restriction was finalized and signed in 2022 that will protect 90.8 of the acres while providing access to the public for the use of trails within the restricted area. Trailhead parking, kiosks, and signage will help facilitate proper public use of the trail system.

The Commission reviewed and approved amendments to a Stormwater Management Permit for a parking lot improvement project at Cole School. The amendments incorporate a newly acquired parcel at 27 Main Street into the project, thereby providing temporary construction access, laydown and stockpile areas, and temporary faculty parking. The Commission also reviewed and approved a Stormwater Management Permit for a construction project on Lily Pond Road.

The Conservation Commission is directly responsible for the management of 866 acres of Town-owned conservation land in Boxford, as well as an additional 70 acres of privately owned land upon which the Town holds conservation restrictions. The Commission manages these open spaces and conservation properties with significant volunteer assistance from BTA/BOLT, Inc., for which the Conservation Commission is very grateful.

The management of selected conservation areas as agricultural land continued on parcels known as Haynes Field, Peabody Field, Mill Brook Farm Field, Hovey's Pond Meadow, Cargill Fields, Nason Conservation Land Field and Witch Hollow Farm Field. Licenses were issued in 2016 to selected individuals for agricultural use of these fields. A license was also issued for agricultural use of Anvil Farm field in 2019. All these licenses will expire on December 31, 2025.

The Conservation Commission worked with and provided assistance to other Town Boards and Committees, including the Planning Board, the Land Committee, and the Stormwater Advisory Committee.

Conservation Commissioners and Staff

Commission members devote numerous volunteer hours in the review of proposed projects, site visits, meetings, training, and attendance at conferences, including the fall and spring MACC Conferences. Several Commission members also have joint appointments on other Town committees. Joint appointments include Natasha Grigg on the Community Preservation Committee and Land Advisory Committee, Frank Di Luna on the Agriculture Committee, Kerri Lummus on the Invasive Species Committee, and David Smallman on the Boxford Town Forest Committee.

The Conservation Commission staff consists of Ross Povenmire as Director of Conservation, and Phaedra Doucette as the Commission's Recording Secretary. Leanne Mihalchik provides clerical assistance on a shared basis with other departments.

Member Alan Fowler resigned in November, 2022. The Commission thanks Alan for his valuable service. The vacancy so created has not yet been filled.

Conservation Commission members (term ends): David Smallman, Chair (6-30-23); Frank Di Luna (6-30-23), Natasha Grigg (6-30-25), Kerri Lummus (6-30-24), Doug Hamilton (6-30-2025), Greg Kokorda (6-30-2023), and "currently vacant" (6-30-25).

PERMANENT BUILDING COMMITTEE

The PBC is currently charged with several initiatives related to maintenance and improvement of Town building and facilities. The current status of each of these is summarized below:

The Center at 10 Elm

Construction funding for this project was approved at the June 2021 Town Meeting and the subsequent Town election. The project included a historic rehabilitation of the Cummings House. The completed building consists of approximately 6000 square feet; and will provide accessible space for programs offered by the Council on Aging, youth programs and community groups. Multipurpose meeting rooms and kitchen facilities will serve a variety of activities.

This project has received partial funding from the Community Preservation Committee. The 10 Elm Foundation has raised more than \$550,000 in support of this project. In addition, the Town was awarded \$135,000 in competitive state grants to defray a portion of the construction costs.

The Center at 10 Elm opened to the public on April 15, 2023.

Existing Community Center at 4 Middleton Road

The Council on Aging will move their operations to the Center at 10 Elm.

The Town has established the Adaptive Reuse Building Committee. The purpose of this committee is to consider a comprehensive analysis of potential uses for the Community Center at 4 Middleton Road Center, and the former West library at 188 Washington Street by the Town as well as the potential benefits of disposing of either or both of these properties. The Adaptive Reuse Committee plans to solicit public input. The PBC has a representative on this Committee.

East Fire Station

Renovations include the installation of women's showers. The scope of this project has been developed in collaboration with the Sustainability Committee to include weatherization improvements and take advantage of current Green Community grants and National Grid incentives. Students from the Essex North Shore Agricultural and Technical School Construction Academy are donating their labor for the masonry work.

Department of Public Works

Voters at the 2020 Town Meeting approved \$250,000 to design, furnish and construct a metal truss fabric building to protect DPW vehicles and equipment. The new building is now in use.

Cole School School Massachusetts Architectural Access Board Accessibility Improvements

The PBC is working with the Town Engineer and the School Committee to develop plans to address the specific accessibility conditions cited in the MAAB Decision

The PBC will provide oversight as the design and construction proceed.

Little Red School House

The Little Red School House Committee received funding from the Community Preservation Committee at the 2021 Town Meeting to develop design documents for the historic rehabilitation of the building.

The PBC's oversight of this project included the review and sign off of a design that meets this project's programmatic goal of restoring the character of this historical building while also transforming the space to house educational programming for the students of Boxford. The PBC has engaged a Construction Manager who, under the direction of the PBC, is responsible for the coordination and oversight of all aspects of the construction including the scheduling and coordination of work performed by construction contractors and the Construction Academy at the Essex North Shore Agricultural and Technical School.

The Little Red School House Committee and the PBC requested funding from the Community Preservation Committee to be used to fund the services of the Construction Manager and pay for actual construction costs. The sum of \$175,000 was approved at the 2022 Town Meeting to fund this project. With Essex North Shore Agricultural and Technical School accepting the LRSB as one of its Construction Academy projects, the labor cost for this project will be offset by the value of the work that will be performed by the students.

Members

Scott Novack, Chair

Robert Hazelwood, Clerk

Margaret Chow-Menzer

Tom Duval

Richard O'Brien, Vice Chair

Judy Anderson

Rick Shaw

Virginia Havey

Laurie Rowan

PLANNING BOARD

Recommendations to the Zoning Board of Appeals

The Town's Zoning Bylaw requires that the Planning Board make a recommendation to the Zoning Board of Appeals (ZBA) for each appeal, application, or petition that comes before them. The Planning Board appointed Pat Canonica to act as a liaison between the Planning Board and the ZBA. In this capacity, Mr. Canonica attends ZBA hearings and facilitates communication between the ZBA and the Planning Board.

The Planning Board made recommendations on nine ZBA cases in 2022, including site plan review of proposed amendments to the Cole School parking lot project. The amendments were necessary to incorporate recently acquired property at 27 Main Street into the construction site, including provisions for construction access, laydown area, stockpile area, and temporary faculty parking. The Planning Board also reviewed and approved a site plan for a new DPW storage building project.

Approvals Not Required

The ANR process allows for the creation of lots with sufficient frontage on existing roads, and which meet other conditions under the Zoning Bylaws, to be approved without having to go through the subdivision approval process. The Planning Board approved one ANR plan in 2022.

Subdivision Activity

There were no new subdivision applications received in 2022.

Driveway Permits

In 2008 a Bylaw was adopted to regulate the installation, construction and relocation of driveways. Normal maintenance, repair and repaving are exempt from the Bylaw. In 2022, five driveway applications were reviewed and approved by the Planning Board.

Scenic Roads Act Hearings

All roads in Boxford except state numbered routes are designated "scenic roads" under M.G.L.Ch.40 s. 15C. A hearing and permit is required, with limited exceptions, for removal of trees or disturbance of stone walls along scenic roads. In 2022 three Scenic Roads Act hearings were held for the removal of trees on scenic roads.

Farm Stand Review

A new farm stand was proposed on Rte. 97 in Boxford. The Planning Board initially reviewed and approved a seasonal stand. Upon subsequent request, the Board amended the approval to authorize year-round operation in a permanent structure or seasonal stand.

Other Activities

The Board held discussions on the recently enacted "MBTA Communities Act." The Act requires affected communities to provide multi-family housing at a minimum density of fifteen units per acre in quantities as prescribed by the Act. Boxford is required under the Act to provide

141 units. The Planning Board met with the Select Board to review and approve the town's initial responses to the Act's requirements.

Board Membership

The members of the Planning Board are elected to five year overlapping terms of office as follows (term expires as indicated).

Bob Gore	Chair, Land Committee Representative (May 2025)
Chris Wise	Clerk (May 2025)
Ellen Nestervich	(May 2026)
Angela Steadman	Community Preservation Committee Rep. (May 2026)
Holly Langer	(May 2027)
Pat Canonica	ZBA liaison (May 2027)
John Adams	(May 2024)

THE SUSTAINABILITY COMMITTEE

In 2022, the Sustainability Committee applied for grants from DOER through the Green Community competitive grant program. The Town of Boxford was awarded grants of \$5000 to buy a hybrid Police cruiser and \$56,300 for improved weatherization at both the East and West Fire Stations. In addition to the Green Community grants, Boxford will receive \$4,600 from the Mass Save program for the energy savings from the Fire Station projects.

The Sustainability Committee continued to work toward establishing Municipal Electrical Aggregation for Boxford. We are awaiting approval of our Aggregation plan by the DPU before we can proceed with offering electricity options for Boxford residents.

The Boxford Solar Array that the Sustainability Committee helped to create has continued to provide clean energy and save money for Boxford. In 2022, the Array made or saved Boxford about \$100,000 in electricity savings and in lease and payments in lieu of taxes from the Array owner.

Because the Solar Array generates more power than is consumed by the Town, Committee member Keith Sampson successfully worked to reach an agreement between Masco and the Town of Boxford so that Masco could take advantage of our extra power generation. For our excess power, Masco is now paying the same low rate that Boxford pays, about \$0.13/kWh. As a result, Masco saved about \$46,000 in electricity costs in 2022.

The Sustainability Committee also met with the Boxford School Committee and the Superintendent to discuss energy savings and HVAC upgrades for our schools. Discussions are ongoing, but a National Grid scoping audit was performed, and their report estimated that Boxford would be eligible for about \$1,900,000 in Mass Save incentive payments if all the recommended upgrades were to be made in the schools.

Gary Martin, Chair

Members: Marc Aronson, Pat Canonica, Holly Langer, Keith Sampson

ZONING BOARD OF APPEALS

The 2022 Zoning Board of Appeals continued to hold all meetings were held via video conference.

During the course of 2022 the Zoning Board of Appeals heard fourteen new cases, thirteen were requests for special permits and one was for a variance. Of the special permit applications two (2) were for additions or alterations to non-conforming lots, four (4) were for garage space for more than three (3) vehicles, five (5) were for accessory apartments and three (3) were for site plan review. Of the fourteen cases, ten (10) special permits were granted three (3) special permits were withdrawn and the variance was withdrawn. Of the ten (10) special permits, three were for site plan review.

The three (3) site plan review applications were for town-sponsored projects, alterations to the parking lots at Harry Lee Cole School and Spofford Pond School and the construction of a curved-shaped DPW storage building.

Under the Zoning By-law the Planning Board provides a recommendation on each appeal, application or petition before the Zoning Board. In 2022, the Planning Board provided a recommendation for each case for which the Zoning Board rendered a decision.

Paula Lia Fitzsimmons, Ralph Nay and Steve Merriam continue to serve as full-time voting members of the Board. Paula Lia Fitzsimmons serves as chair, Steve Merriam serves as vice-chair and Ralph Nay as clerk. David Valzania continues to serve as the Board's alternate. The Board was pleased to add Thomas Jonak as an alternate member in 2022.

The Board was assisted by Building and Zoning Department Administrative Assistant Stacey Fournier. Stacey's organizational skills and attention to detail greatly assisted the Board in its day-to-day operations.

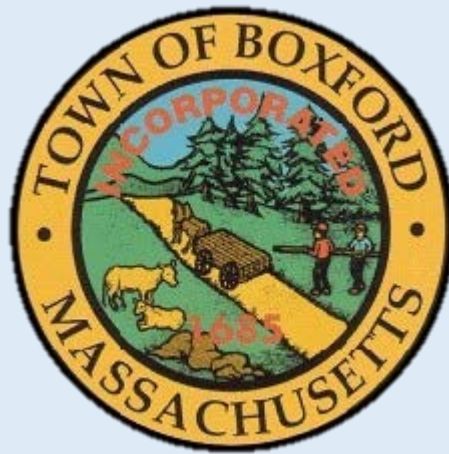
The Board meets at 7:00 p.m. on the fourth Thursday of each month and at other times as necessary.

The Board has no cases on appeal in Land or Superior Court.

Respectfully Submitted,

Paula Lia Fitzsimmons, Chair
Steve Merriam, Vice Chair
Ralph Nay, Clerk
David Valzania, Alternate
Thomas Jonak, Alternate

COMMUNITY SERVICES



COUNCIL ON AGING

The mission of the Council on Aging is to improve the quality of life and encourage maximum independence for older adults by meeting their health, economic, social and cultural needs. Our goal is to make it possible for residents to remain in their homes, in a community setting, for as long as possible. To fulfill our goal the Council on Aging will assist older residents and their families in any way possible using both our own resources and those of other agencies. Residents should never feel a problem is too large or too trivial to seek our assistance.

The past year brought many challenges to the Council on Aging. Not only were we trying to rebuild from the devastation brought on by Covid but we were actively involved in the building of our new facility at 10 Elm. We will continue to recover and rebuild in the hopes of providing Boxford and even stronger COA.

General Information Services: 20901 units of service

Outreach: 2820 units of service

Community Education: 236 units of service

:

Intergenerational Events: 363 units of service

Meals on Wheels: 964 units of service

Congregate meals: 989 units of service

Health Services: 720 units of service

Transportation: 264 units of service

Fitness/Exercise: 985 units of service

Health Benefits Counseling: 64 units of service

Form Assistance: 208 units of service

Social and Support Groups: 522 units of service

Monthly newsletter: This publication is delivered to all residents age 60 and over. This publication not only keeps them informed about COA and area activities but provides useful information.

Tax Work-off program: Program provides tax credit up to \$ 1500 per year for of service to the community.

The Council on Aging operates with a small staff and a large corps of dedicated volunteers. During fiscal year 22, a total of 2114 volunteer hours were logged by 69 volunteers. Without their assistance we would not be able to carry through with many of our programs and services and this office thanks them from the bottom of our hearts.

In an attempt to better serve our residents, the COA is expanding our outreach program and adding new activities to our schedule in 2023. Suggestions as well as assistance from the community are always welcome. Together we can make it a wonderful year.

Board of the Council on Aging:

Liz Murphy, Chairperson
Richard Shaw, Vice Chairperson
Judy Andersen, Secretary
Christina Eckert
Steve Harvey
Alicia Caron
John Shirley

COA Staff:

Pam Blaquiere, Director
Lisa Giuliano, Secretary
Elaine Gould, Outreach
Cindy Comeau, Driver

BOXFORD BORDER TO BOSTON (B2B) TRAIL COMMITTEE

As in past years we are still waiting for MASS DOT to construct a paved trail within the three towns of Boxford, Georgetown, and Newbury. The next section MASS DOT plans to build is from Georgetown Road, Boxford north into Georgetown. We still hope this will be completed in the next couple of years if there are not more delays.

For now, the whole Boxford B2B Trail is open and usable by walkers, runners, and mountain bikers as a rough, dirt, single-track trail and road bikers can follow the signed on-road route. The Kelsey Arboretum perimeter trail is also open, except during snow cover. The trail south of Pye Brook Lane to the Topsfield town line is now complete as our DPW department spread stone dust on the trail this year to improve it beyond the old single-track trail. It's now possible to ride over 10 miles off road from Pye Brook Lane to Peabody and virtually all the way to the North Shore Mall off road. We hope this connection to completed trail in towns south of us leads to more usage of our trail in Boxford. Many towns on the way to Boston have made progress on their sections of trail as well so a ride into Boston is getting safer and easier each year.

This year we will be designing the final section of our trail from Georgetown Road all the way down to Depot Road. We hope to get it on the Transportation Improvement Program (TIP) for funding in the next few years. Once this is completed, we will have a paved trail from Depot Road all the way into Georgetown. By then it might also be possible to take our trail all the way up to the New Hampshire border.

Respectively submitted by Al Nierenberg, Tony Brogna, Carole and Steve Davis, Mark Phelan, James Taggart, and David King.

BOXFORD HOUSING PARTNERSHIP

This last year was a very busy year for the Committee. The first task was establishing the Boxford Small Repair Grants Trust and the associated grant program. The second was to examine possible configurations of affordable, accessible senior housing on the community housing portion of Boxford Commons in the possibility of that parcel being developed at some point in the future.

The Committee had been working with the Select Board, Town Counsel and the State to establish the Boxford Small Repair Grants Trust. Its purpose is to operate the Boxford Small Repair Grant Program, to grant funds to income qualified Boxford residents for the preservation of housing in the Town, enabling such residents to age in place and in their community through essential modifications to their homes for health and safety purposes. The residents were specifically restricted to seniors and residents with a permanent disability. An article to this effect was presented to the Town at the May 2022 annual meeting. It passed unanimously as did the article to fund the trust with \$147,000. Both articles 17 and 18 were contingent on State final approval of the bylaw. The Town received approval at the beginning of the year under the home rule petition process and the long process of planning for the Grant Program has started.

Development of the community housing portion of Boxford Commons for seniors had been considered over the past several years. One of the concerns that had been expressed by voters was what the buildings might look like, which was difficult to determine until the developer was engaged. To address this question before a possible development, the Housing Partnership requested funds from the Community Preservation Committee (which was approved at the May 2022 annual meeting) to hire an architect to examine possible configurations for affordable, accessible senior housing. This housing would have to be consistent with Boxford designs and meet the Historic District Committee requirements. An architect was hired, Smook Architectural Design, and initial meetings have progressed well. In addition, a housing consultant was be hired to ensure the financial viability of a possible development and to minimize subsidization of a possible development.

The Boxford Housing Partnership
Joe Hill, Chair
Jim Barnes
Ted Riter

BOXFORD CULTURAL COUNCIL

The Boxford Cultural Council is a community organization supported through funding from the Massachusetts Cultural Council. The BCC is made up of community members who vet and vote on grant applications submitted to us on an annual basis.

We believe that a strong presence of the arts, sciences and humanities is essential to build a strong community and a thriving educational system. Our primary objective is to develop and fund projects that weave these elements into the fabric of our community. The BCC actively encourages Massachusetts artisans, musicians, local teachers, and school and community organizations to submit grants for consideration to the Cultural Council.

We received 13 grant applications in October 2022, and the following seven projects were awarded funding for 2023:

Project Title	Applicant
Raising Our Voices - library summer reading performance	Davis Bates
Boxford Historic Document Center – exhibit upgrades	Robin Siegel
Boxford's 4th Annual Summer Fest	Glendon Ayer
Womyn in 3 Musical – two performances	Caren Tackett
Delvena Theatre Company - The Incredible Mae West	Fran Baron
Youth Orchestra Training & Three Concerts	Terri L. Murphy
Johnny Cash in Songs and Story Concert	Matt York

In May of 2022 the Boxford Cultural Council provided a 2-day **Arts and Blooms Festival** at Lincoln Hall in West Boxford. The art exhibit and artisan fair were our first community event celebrating and showcasing local artists.

With the opening of the Community Center, we are delighted to have a new wall space to exhibit work by artists in our community. As BCC collaborates with the COA and other community groups in the planning for community use of the new Community Center, we hope to use this new space for additional programs and events funded through yearly grants from Massachusetts Cultural Council.

Boxford Cultural Council Members:

Stephanie Meegan, Chair
Kathleen Zolla, Treasurer
Sue McCraine, Treasure
Caren Taggart, Secretary
Carole Davis, Member

HISTORIC DISTRICTS COMMISSION

The Boxford Historic Districts Commission (HDC) was established in 1971. Our jurisdiction is the Boxford Village Historic District and the Howe Village Historic District. We follow the Massachusetts General Law C.40C, the purpose of which is to promote the distinctive characteristics of buildings and historic places, as they relate to and profile the history of the cities and towns of the Commonwealth.

In the Commission's continuing effort to make it easier for applicants to apply and go through the process of being granted a Certificate of Appropriateness, a Certificate of Non-Applicability or a Certificate of Hardship, copies of the current Design Guidelines (revision/updated December 2022) at the Town Clerk's office and on the Town of Boxford website. They will be sent to the real estate offices in Boxford / Topsfield area and in the major markets surrounding the town. Applications can also be found on the town website. They must be received by the HDC two weeks prior to each meeting. Note: There is no longer a fee for an application for a Certificate of Appropriateness.

In 2022 we had a diverse range of hearings – all on Zoom -: from temporary signs for various community projects, a variety of restoration and renovation projects in both the Boxford Village Historic District and the Howe Village Historic District, additional updating at Cleaveland Farm and the Lillooet Cheesery and finally the long awaited start of the construction of The Center at 10 Elm (Community Center and Council on Aging headquarters) The facility is now complete and we are looking forward to the Grand Opening in early 2023.

The Historic Districts Commission meets on the fourth Wednesday of every month starting at 7:00 PM, at the Community Center on Elm Street or during the pandemic on Zoom. For the agenda and Zoom link, go to the Town of Boxford website and find in the Calendar. The purpose of the meetings is to hear and act on requests for Certificates of Appropriateness, Certificates of Non-Applicability or Certificates of Hardship. We encourage and welcome all interested residents and guests to attend.

Respectfully Submitted,

Wendy Perkins
Chairman

Members:

Wendy Perkins, Chairman
Andrew Gori, Vice Chairman
Virginia Havey, Clerk
Heather Barry
Chris Barendsfeld
Fred Johnson
Vaughn Miller

BOXFORD HISTORICAL COMMISSION

The Boxford Historical Commission is responsible for overseeing community-wide preservation planning and the overall care of the town's historic assets. The following are some of the 2022 projects that have been completed and new proposals that are planned for 2023.

Little Red School House

The Friends of the Little Red Schoolhouse and the Permanent Building Committee continue to work diligently to renovate and restore the Little Red Schoolhouse. They have completed the window restoration and new doors. Roof work and new siding on the exterior are planned to be completed by mid-2023. They have hired an architect to draw plans for the completion and to apply for further grants and CPC funds. In the meantime, they are looking for donations, as during the pandemic they have not been able to have any fundraising events. If you would like to join this exciting effort, please notify Laurie Rowan at Rowan.Laurie@gmail.com.

It is the hope of the Commission that Little Red Schoolhouse will become a “window” into school life in the 1860s. It is their mission to have the school be used in the way the Haynes family envisioned when they gave Boxford's last remaining one-room schoolhouse for the use of the children of the town.

Community Preservation Committee.

Virginia Havey represents the Historical Commission on the Community Preservation Committee (CPC). Hopefully, at least one project on the Historical Commission agenda will be presented to the CPC in 2022, to ask for funding to hire a Preservation Specialist to complete a full inventory of the historic assets and dwellings in the town.

Permanent Building Committee

Virginia Havey also represents the Historical Commission on the Permanent Building Committee, in order to be a liaison for the Little Red Schoolhouse construction.

Inventory of Historic Properties

With the Pandemic mostly in the rearview mirror, in 2023, it is the hope of the Commission to have the support of the community to send out another Request for Proposal for a Preservation Specialist to inventory our historic properties. For homeowners, that do not reside in either of the historic districts, to be listed in the National Register of Historic Places, the property must be listed in a current Massachusetts Historical Commission inventory. Since Boxford's inventory is outdated, homeowners are prevented from being listed in the register and, more importantly, are restricted from applying for restoration grants and placement on the National Registry of Historic Places. It is the hope of the Commission to obtain CPC funds for this long overdue project.

Cleaveland Farm and Eagle's Nest

The Boxford Historic Districts Commission holds the preservation restriction on Cleaveland Farm and the Boxford Historical Commission holds the preservation

restriction on Eagle's Nest. The properties are visited and/ or reviewed on an annual basis and any changes in the exteriors must be approved by the commissions. The Cleaveland Farm property is being lovingly restored and renovated by the current homeowners, It is an ongoing project. The Commission recently approved a major restoration for the Eagle's Nest property; however, the homeowners have chosen to sell rather than go forward with their extensive plans.

Respectfully submitted,

Wendy Perkins
Chairman

Members:

Wendy Perkins, Chairman
Andrew Gori, Vice Chairman
Virginia Havey, Clerk
Heather Barry
Chris Barensfeld
Fred Johnson
Vaughn Miller

RECREATION COMMITTEE

In May 2022 the Recreation Committee went through a reorganization and welcomed several new members. Since organizing the committee reviewed the bylaws and determined what falls under the committee's scope. It was determined that the following areas were under the scope of the committee: tennis/pickleball courts, some town athletic fields, town playgrounds, Boxford park programs the land on which Camp Sacajawea sits, and any other areas of recreation. Liaisons from the committee were assigned to each area. The liaison's role is to provide updates at Recreation Committee meetings regarding their assignment. This liaison structure has worked well so that the committee can stay up to date with all of the responsibilities of the town recreation. Below is more detail on what the committee has been working on since May 2022.

TOWN PLAYGROUNDS

The Recreation Committee voted last summer to move forward with a plan to renovate the play structures at Johnson Field after town residents and employees brought the idea to the committee. The committee developed a survey and circulated it via flyers, posted it on the town website, and shared it through social media. Mailers could not be sent out due to a lack of budget for the recreation committee. The purpose of the survey was to gauge community interest in the project, determine what equipment is wanted, and determine which age groups currently use the play structures. The results of the survey would be used to guide decision-making in project planning. 170 responses were received. The results were reviewed as a committee. The committee shared the plan with all necessary committees and boards in Boxford. The committee had conversations with individuals who have built playgrounds in Boxford and other towns to learn more about the process. A CPC application was submitted for funding. A plan and quote were obtained and shared. The Recreation Committee has also started looking into how the town's playgrounds can be inspected moving forward to ensure safety. The Committee is working with the town on a plan for this. For now, the Recreation Committee has built a relationship with the Department of Public Works (DPW) to notify them of anything that needs to be fixed on the playgrounds.

TENNIS/PICKLEBALL COURTS

The Recreation Committee assists with any maintenance needed for the courts and equipment. The committee is working with the town to maintain the courts and purchase new equipment. We would like to improve the sign on the courts as well as find an option for storing equipment for those that use the courts. Moving forward the Recreation Committee in conjunction with the DPW will continue to monitor the integrity of the tennis/pickleball courts and equipment.

ATHLETIC FIELDS

The Recreation Committee has built a relationship with the Boxford Athletic Association (BAA) and has recently added a BAA member for a one-year term on the Recreation Committee to continue this partnership. In the coming year Recreation Committee will plan to work together with the BAA and DPW to address any issues with the athletic fields in town that fall under the Recreation Committee's scope.

CAMP SACAJAWEA/ STEPPING STONE

Camp Steppingstone tenant activity at Camp Sacajawea was held in the summer of 2022. John Rowen, representative for the Recreation Committee is in contact with the director of the camp

and makes periodic visits to assess conditions. Crest Collaborative, our tenant, performs the majority of maintenance of the property for the town. The buildings and grounds are in very good condition for the resumption of the special needs summer camp program in 2023. Boxford has incurred no significant expenditures here during the prior fiscal year. The roadway, (which continues to other residential properties on Stiles Pond), snow plowing, and regular police patrols continue to be the Town's responsibility. Access to and use of the property when the Stepping Stone program is not in session is by permission of the Recreation Committee.

BTA/BOLT

A representative from BTA/BOLT was also welcomed to the Recreation Committee. The representative acts as a liaison between the 2 groups. The Recreation Committee is committed to continuing to build the relationship with BTA/BOLT.

BOXFORD PARK PROGRAM

Over the last year, the Recreation Committee had limited involvement in Boxford Park Program. The recreation committee is waiting for a decision from the town on whether or not the committee will be involved in the program moving forward.

Committee Members

Lisa Donahue, Chair

Kimberly Putney

Jeffrey Hixon

John Rowen

Thomas Stevens

RECYCLING COMMITTEE

Our comprehensive Recycling Program in Boxford continues to flourish. In 2022 our town recycled approximately 37% of our trash. The charts on the following pages show what items can be recycled, how to prepare them, whether they are collected at the curb or at the Drop-Off Center and any fees. Vendors are demanding zero contamination from collected recyclables. Absolutely **NO** plastic bags, **NO** Styrofoam and **NO** liquids or food can be accepted in recycling bins. All cardboard must be flattened and fit into bins.

There is no direct cost to residents for the curbside collection of recyclables; the trash sticker fee covers this expense. However, there is a charge for some of the items at the Drop-Off Center, 7 Spofford Road. Residents are encouraged to pay any fee at the Drop-Off Center by checks made out to the Town of Boxford. We remind residents that they may **ONLY** drop off recycling items on **Saturdays from 8 AM to 3:30 PM** when an attendant is present to supervise and collect fees.

Unfortunately, we can no longer accept **used motor oil or oil filters**. Through required oil testing, it was determined that we had received some hazardous oil that contaminated all 350 gallons of collected oil and even the oil tank which has to be disposed of as hazardous waste. Also due to MA DEP trash bans, we can no longer accept **mattresses or boxsprings**. Residents can return motor oil to the store where purchased with a receipt.

Our Town applied for and received a recycling grant from DEP for \$8,400 which the Recycling Committee will be deciding what projects can be funded within the grant guidelines.

This year we continued collecting and disposing of unwanted prescription medications. Residents can drop off capped bottles of prescription medications 24 hours/day, seven days a week in the lobby of the Boxford Police Station. No syringes, needles or sharps can be accepted at this drop off, but needles can be dropped off in the red bin outside at the back of the East Boxford Fire Station, 6 Middleton Rd., at all times 24/7.

Despite the COVID pandemic we were able to hold our usual Paper Shredding and Earth Day events this past year and we did hold our thirty-sixth annual Household Hazardous Waste collection day with the towns of Topsfield and Middleton in October. **Our 2023 HHW collection will be held Sat Oct 28.** Residents are urged to take advantage of this opportunity to properly dispose of any household toxic product.

Through an agreement with the Town of Topsfield's Road Commissioners, Boxford residents continue to have access to Topsfield's composting site. For a **\$11** fee per visit payable by first purchasing a compost ticket in Boxford, residents can drop-off brush and yard waste at Topsfield's Highway Facility, 267 Boston St., between April 1 and Nov. 15 from 9 AM to 1 PM on Saturdays.

Please note that our vendor, *Helpsy*, will pay our town for collecting acceptable textile items in their bin at the Drop-Off Center. Items accepted include: clothing, textiles, shoes and bedding which just needs to be clean and dry.

Discover Books will pay our town for collected books in their blue bins at the Drop-off Center.

Volunteers are the lifeblood of our town. The Recycling Committee is extremely gratified by the volunteer efforts of neighborhood groups, Scout troops, families and individuals who normally pick up litter and recyclables from roadways on Earth Day; and by community residents and League of Women Voters members who helped out on Household Hazardous Waste Day.

For easy access to timely recycling information residents can visit the Town's website's recycling pages at www.town.boxford.ma.us. Check out www.freecycle.org. Remember to "Buy Recycled": buying recycled products is critical to making recycling cost-effective for our town by creating markets for the materials we collect.

Please find below the total amount of materials recycled in Boxford during calendar year 2022

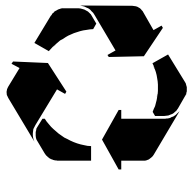
MATERIALS	TONS	UNITS
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Single Stream: Mixed Paper & Cardboard & Commingled

Rigid Plastic Containers #1, #2, #3, #4, #5, #6 #7; Glass; Aluminum cans; Tin cans


TOTAL CURBSIDE	998		
Corrugated Cardboard	76	Tires	80 car
Scrap Metal & Appliances	28	Auto Batteries	25
Computers/TV	5	Motor Oil	700 gallons
Books	4	Oil Filters	1 (55-gal)
Textiles	23		
Salvation Army bins	5	Propane Tanks	43(20#) 70 (1#)
		Fire Extinguishers	25
EST. DROP-OFF	141		
Combined Tons Diverted(Recycled)	1139		
Disposed Trash	1954		
Estimated Diversion Rate	37%		

Karen Sheridan, Chair
 Georgia Cameron
 Joanna Daniel
 Laura Dike
 Linda Shea



CURBSIDE RECYCLING

Preparing Recyclables

MATERIAL	WHAT TO RECYCLE	PREPARATION	DO NOT INCLUDE
ALUMINUM	Only pure aluminum cans.	Rinse clean.	No cans with paper or plastic parts.
GLASS	Bottles and jars that have been used for food or drink.	Rinse clean, O.K. to leave caps and paper labels on.	No broken glass, dishes, ceramics, mirrors, plate glass, light bulbs, metallic coverings.
METAL CANS	Steel or tin & mixed metal tin cans.	Rinse clean.	No cans with paper parts No paint cans. No automotive product cans. No scrap metal.
NEWSPAPER and CORRUGATED CARDBOARD	Newspaper, corrugated cardboard, brown paper bags, magazines, catalogs, telephone books, junk mail, paperboard (i.e., cereal & tissue boxes)	Place in paper bags or tie with string. Cardboard needs to be in 2' x 2' squares or smaller and can be commingled with mixed paper and paperboard. Remove cereal box liners.	No waxed/coated paper. No plastic bags.
PLASTIC 	Only rigid containers marked: #1 – PETE, #2 – HDPE, #3 – PVC, #4 – LDPE, #5 – PP, #6 – PS, or #7 – OTHER	Rinse clean. .	No item that is not marked with the numbers listed inside the recycling logo. No Styrofoam No plastic bags No containers of motor oil, paint, aerosol or hazardous materials No food or liquids
<i>Use it up, wear it out, make it do, or do without.</i> New England Proverb			

These items can only be recycled at curbside, **NOT** drop-off.
The reverse holds true for the drop-off items, only drop-off **NOT** curbside.

12/31/2022

Drop-Off Recycling Center

Located behind DPW Garage, 7 B Spofford Road
Open Saturdays from 8:00 A.M. to 3:30 P.M.

Checks made payable to
Town of Boxford

Material	What To Recycle	Preparation	Do Not Include
Aluminum	Pans, foil	Rinse clean.	
Batteries Motor Vehicle *Fee \$5 Button Ni-Cd RechargeableBooks	Car, truck, motorcycle, open cell Small buttons used in watches, hearing aids, pacemakers, cameras Batteries in power tools, computers, camcorders	Place in marked bin. Place in marked container. Place in marked container.	No alkaline household batteries.
Books	Books Only	Put in <i>Discover</i> Books Bin	No Magazines, Newspapers
Bulky Items *Fee based on volume	Sofas, rugs	Place in marked bin.	No mattresses, Boxsprings
C&D-Construction&Demolition Debris Wood *Fee based on volume	Wood, lumber, doors, windows, plate glass, mirrors, plaster, plumbing fixtures, tiles-ceramic, linoleum, shingles, cabinetry, brush	Place in marked bin.	No bricks, mortar, cement, blocks, stones, rubble, hazardous wastes: lead, asbestos, toxic chemicals.
Corrugated Cardboard	Heavy cardboard, usually brown with ridged layer sandwiched between two flat sheets	Must be flattened. Keep dry.	No cereal or gift boxes, frozen food boxes, milk or juice boxes, other types of cardboard.
Textiles	Clothing, textiles, shoes, linens, towels, pillows, hats, costumes	Place in <i>Helpsy</i> container	No Magazines, catalogs, directories
Metal Appliances Large Appliances *Fee based on volume	Washers, dryers, stoves Refrigerators, freezers, air conditioners, dehumidifiers	Doors off.	No TVs, wood, cement, tires, plastic parts.
Mercury-bearing Items *Fee: \$2 most items \$3- 8 ft. bulbs, broken bulbs	Fluorescent bulbs, thermometers, thermostats	Place in shed.	
Salvation Army Items Large item pick-up, call (617) 231-0803	Clothes, shoes, blankets, sheets Small appliances Household items, Toys	Clean, reusable. Boxed or bagged, must fit in container.	No soiled, torn, broken, unusable, or items too big to fit in bins.
Scrap Metal *Fee based on volume	Pipes, wire, cast iron, mixed heavy metals, light iron, scrap aluminum	Place in metal bin. Containers must be empty & free of residue.	No closed containers.
Televisions & Computer Monitors, Printers *Fee: \$30 – up to 31 inch \$40 – 32- 46 inch \$50- 47 in +, console	TVs, Computers, Monitors, CPUs, VCRs, DVDs, Stereos, Scanners, Fax Machines, Printers	Place in CRT marked bin	
Tires *Fee: \$5.00 each car tire \$20.00 each truck tire	Small truck or car	Rims okay.	
Waste Motor Oil & Oil Filters:	Return to store where bought with receipt		No motor oil or oil filters can be accepted at our Center

12/31/2022

Drop-Off Recycling Center

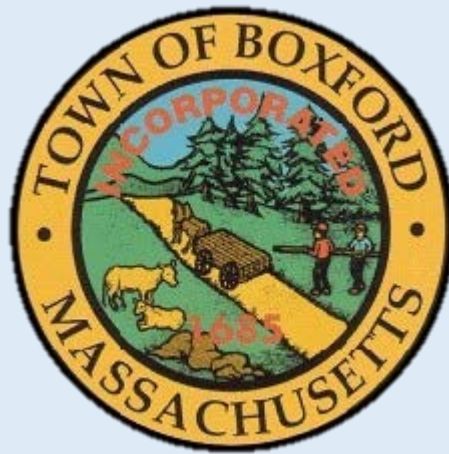
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Books	Books Only	Put in <i>Discover</i> Books Bin	No Magazines, Newspapers
Bulky Items *Fee based on volume	Sofas, rugs, stuffed chairs, recliners	Place in marked bin.	No mattresses, Boxsprings
C&D-Construction&Demolition Debris Wood *Fee based on volume	Wood, lumber, doors, windows, plate glass, mirrors, plaster, plumbing fixtures, tiles-ceramic, linoleum, shingles, cabinetry, brush	Place in marked bin.	No bricks, mortar, cement, blocks, stones, rubble, hazardous wastes: lead, asbestos, toxic chemicals.
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12/31/2022

INDEPENDENT SERVICES FOR THE TOWN OF BOXFORD



BOXFORD CABLE ACCESS TELEVISION (BCATv)

501(c)(3) non-Profit

www.BoxfordCableTv.com

Boxford Cable Access Television Corporation, Inc (BCATv) is a registered 501(c)(3) non-Profit public charity incorporated in 2005, which currently operates 3 local cable television stations accessible by Boxford cable subscribers:

- Public Access Comcast: Ch 8 Verizon: Ch 45
- Government Access Comcast: Ch 22 Verizon: Ch 39
- Educational Access Comcast: Ch 99 Verizon: Ch 40

Our website at www.BoxfordCableTv.com provides updated information on our operations including Video On Demand, TV Schedules, Upcoming Events, and links to multiple resources available for Boxford residents.

On the Government Access side of BCATv, Lance Cluster continued to record Zoom meetings several times a week – sometimes as many as 3 at the same time using multiple platforms. He spent many hours integrating our Zoom equipment with the newly installed In-Person Meeting equipment in Meeting Room 1 at Town Hall. During 2022 he recorded 206 meetings and uploaded them to our Video On Demand widget.

Jonathan Rivers, who schedules the Topsfield CASTUS playback system, also records most other Topsfield Zoom meetings not historically covered in the past. Noah Demers continues to record the Topsfield Select Board.

Masconomet Winter 2021-2022 indoor sports returned to normal except for reduced attendance. We livestreamed all home Varsity Hockey games, most home Basketball games, and several Gymnastics and Swimming events. We had upwards of 110 live viewers per event with an average of about 45 viewers. We also replayed these games on our Educational Access channel.

We livestreamed as many outdoor home field events as we could, including Baseball, Softball, Lacrosse, and Outdoor Track events. As COVID restrictions eased, we were able to have students video youth sports again in the Spring and Fall.

Our Public Access channel had considerable activity in 2022. During the Summer, BAA Men's Softball games were very popular and our mostly student crew videoed 90 games. We livestreamed games from Johnson field where we had cell phone hotspot coverage. We were also able to video the traditional Memorial Day Remembrance, July 4th Parade, and Veteran's Day Observance.

We recorded 47 concerts in 2022 including many outdoor concerts as well as Spofford and Masco concerts.

The Town of Topsfield renewed our contract to manage the Topsfield Cable Access Media (TCAM) station through June 30, 2023. This arrangement has been ongoing since July 2013. BCATv has been providing 24/7 programming in Topsfield as well as live coverage for many Topsfield Zoom government meetings in the second half of 2021. All additional costs related to this contract are paid for by Topsfield cable subscribers. Topsfield also shares approximately half of the cost of BCATv produced Masco events and other videos of common interest.

Below are statistics on the events that we broadcast in Boxford from 1/1/2022 thru 12/31/2022:

	Public Access	Government	Educational	Total
BCATv Produced	441	281	213	935
Third Party	716	85	0	801
Total	1,157	366	213	1,736

Our goal for this coming year is to increase student participation as paid camera operators, so we can increase the number of events we are able to cover. Any Tri-Town student in 7th grade or later is encouraged to visit our website and see what we have to offer. Inquiries can be sent to intern@BoxfordCableTv.com.

Thank you for your support over the past 17 plus years!

Respectfully submitted,

Brad Sweet, General Manager and Controller

Boxford Cable Access Television Board of Directors:

Melissa Scheirey, President

Rick Rivers, Secretary

Doug Dillon, Treasurer

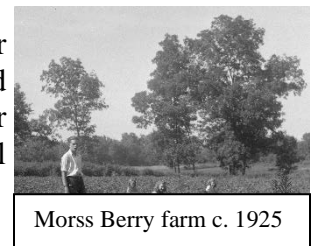
BOXFORD HISTORIC DOCUMENT CENTER

We have had yet another busy year at the Document Center! While we answered many questions of residents and those with an interest in Boxford history, we also had a number of visits from local groups looking for more material to inform their current projects. These groups included Friends of the Little Red School House, 10 Elm Foundation, Second Church, Boxford Horticultural Society, West Boxford Improvement Society, and Perley-Parkhurst-Cole Trust Fund Scholarship Committee. We also welcomed many who just stopped by to explore the collection and chat about Boxford history, which we always encourage! After a several year hiatus due to Covid, Robin Siegel, the Archivist, visited Spofford Pond School to present the history of Boxford to the town's 3rd graders. Thank you to everyone who came to see us at Summerfest, the Apple Festival, and Winterfest, as well as those who attended our special open house on Memorial Day this year in honor of Boxford soldier Frank H. Spofford, who was killed in World War II.

This year, the Document Center created a new website! Visit us at www.boxfordhistory.org to see the latest updates to our inventory lists, which now include our collections of maps and plans. A major improvement to our website is that it is now searchable, allowing you to locate your family, property, or research interest across all of our published lists. Discovering Boxford history has never been easier with the many links and downloads for other Boxford history resources that we have included to help you with your research.

One of the highlights of 2022 was finally embarking on a digitization project of our photograph collection. Thanks to an incredibly generous \$500 donation from the West Boxford Improvement Society, we were able to purchase a scanner, specialized negative holders, and photo editing software. We also received a huge storage drive from Boxford resident Allie Hayes that we will use to store our scanned images. Finally, we have a new digitization volunteer, Masco junior Calvin Desharnais, who is working on this project for us to fulfill his community service hours. Digitization is great for preservation because it reduces handling and preserves photographs before time takes its inevitable toll. We will also have the added benefit of being able to share our collection much more easily with Boxford history lovers!

We would like to let the community know that in addition to digitizing our own collection, the Document Center will digitize family photographs and documents that are Boxford-related. We get high quality digital copies for our collection, and you get to keep your originals and also receive a digital copy for yourself! Of course, we are always happy to receive donations to our collection as well!



The Boxford Historic Document Center is open for researchers and visitors on Wednesdays, from 9 to 4, the first two Saturdays of each month from 10 to 3, and by appointment. Please boxforddocs@gmail.com with any questions. We also welcome volunteers and interns, and we can provide projects in-house or remotely.

Respectfully Submitted,

Robin Siegel, Archivist

Boxford Historic Document Center Board Members:

David Kress, Chairman
David M. Myers Jr., President / Finance Committee
Sandra Pinkham, Secretary
David Kettner, Treasurer / Finance Committee
George Gaines, Finance Committee
Charles Killam, Board Member
Richard Shaw, Board Member
Ron Holmgren, Board Member
Carolyn Bellefeuille, Board Member
Erica Roopenian, Board Member

October 18, 2022

Boxford Select Board
7A Spofford Rd.
Boxford, MA 01921

Dear Boxford Select Board,

We are pleased to enclose a summary of programs, services and initiatives undertaken by Tri-Town Council during Fiscal Year 2022. Tri-Town Council is proud to have served the communities of Topsfield, Middleton and Boxford for more than five decades and work with thousands of youth, parents, educators and vested community members providing parent education, youth programs, professional development, prevention services, after-school enrichment and various types of family and community support. TTC, established in 1968 and originally called the *Tri-Town Council on Drugs*, was organized by concerned citizens to address youth drug and alcohol abuse. While our service delivery model has adapted to account for changing times and needs, this focus continues to be foundational in our work.

As a result of *your* support, TTC continues to be a community mainstay actively working with the Masconomet Regional School District, Tri-Town Elementary Schools (TTSU), law enforcement, public health and many community partners. We are laser focused on strengthening youth mental, social and emotional health and well-being; working with our partners to build the important assets that all youth need to support and empower their healthy choices, self-esteem and resiliency through childhood, adolescence, growing into responsible, caring, and resilient adults.

As the report illustrates Tri-Town Council reached hundreds of parents and youth with a multitude of programs and workshops. TTC will continue to be a trusted partner and resource supporting our youth and community through innovative and proactive programming in a variety of forms. Because of the cooperation and collaboration with our schools, parents, youth, law enforcement, public health, community organizations, legislators and many local and regional resources, Tri-Town Council is able to support and adapt to the evolving needs, concerns and priorities of the community and its stakeholders.

We deeply appreciate the support from the Town of Boxford whose residents voted to provide Tri-Town Council with \$29,614 in FY22. Municipal Funding contributions from Boxford, Topsfield and Middleton represent a significant portion of Tri-Town Council's annual operating budget. This funding is vital to the financial health and organizational stability of Tri-Town Council. This support buoys us as we press forward in our 55th year of service.

With Gratitude,
Jessica Schoonmaker
President, Board of Directors

Meredith Shaw
Executive Director

Non-profit 501 c3 Tax # 23-7130785

TRI-TOWN COUNCIL ANNUAL REPORT - FY 2022

Celebrating 54 years (and counting) supporting Tri-Town Youth and Families!

***Our Vision:** A community where all youth have the relationships, supports and skills necessary to grow and develop into resilient, healthy, thriving adults.*

***Our Mission:** To intentionally strengthen the social and emotional well-being of Tri-Town Youth and to reduce and prevent at-risk behavior by growing and fostering healthy youth behaviors.*

WHO WE ARE: Serving and supporting youth and families for five decades and counting, Tri-Town Council (TTC) continues our commitment to **support and empower youth** to make healthy and safe decisions and to provide parents/guardians, educators and community members the tools and strategies needed to support youth in effective, positive and impactful ways. **We are a 501c3 not-for profit organization proudly serving the communities of Boxford, Middleton and Topsfield, Massachusetts.**

Each year we offer a variety of mission-driven programs grounded in positive youth development and prevention including: youth leadership, parent/caregiver education, professional development, prevention resources, after-school enrichment and various types of family and community support. Established in 1968 and originally named the *Tri-Town Council on Drugs*, TTC was organized by concerned citizens to address underage youth drug and alcohol use. This grassroots effort has evolved over the years to become a vibrant community mainstay centered on **positive youth development**.



Our work is guided by the **Developmental Assets Framework, Developmental Relationships and Positive Community Norms (PCN)** using [The Science of the Positive \(SOTP\)](#).

Developmental Assets are 40 research-based, positive experiences, structures, opportunities, values and qualities that influence young people's healthy development, helping them become caring, responsible, and resilient adults. Grounded in the tenets of positive youth development and rooted in prevention research, the [Developmental Assets Framework](#) is widely used in the United States and, increasingly, around the world in support of the health and well-being of youth. [Developmental Relationships](#) identify 5 elements and 20 specific actions of these healthy, close connections with important people in their lives that help youth discover who they are, cultivate abilities to shape their own

lives, and learn how to engage with and contribute to the world around them. It is within the context of these Developmental Relationships that youth Assets are built, and every healthy caring adult in our community has a role to play in building Assets. In the words of the late Dr. Peter Benson, “All kids are our kids.”

The Positive Community Norms approach to improving community health is founded on the [Science of the Positive](#). Science of the Positive focuses on growing the healthy, positive, protective factors that already exist in our community. It is based on the core assumption that the positive is real, measurable, and is worth growing – in ourselves, our families, our workplaces, and our communities (Linkenbach, 2007).



HOW WE DO OUR WORK: We achieve our annual programming goals as a result of strategic collaborations with a host of community partners including Masconomet Regional School District, Tri-Town Elementary School Union, health departments, police departments, faith-based organizations, local legislators and mental health professionals among others to provide social/emotional wellness, service-learning, leadership, enrichment and recreational programs for youth; parent/guardian education, workshops and family support; and professional development opportunities for our educators and partners. ***It is as a result of these partnerships that TTC, whose small staff of employees (3 FTEs), is able to accomplish our ambitious goals each year reaching thousands across the Tri-Town community.***

TTC is powered by financial support from the Towns of Boxford, Middleton and Topsfield along with hundreds of individual donors, community and family foundations, and corporate and institutional grants which together make our work possible.

OUR IMPACT: In FY22 TTC’s efforts reached **hundreds** of children, youth, parents and community members with a variety of programs, resources and workshops. Our continued focus in FY22 was supporting youth and families’ mental health, self-care, prevention, and resilience. In FY22, TTC continued to innovate and bring youth together with community to connect, learn, engage and serve. The Lisa G. Teichner speaker series, named after our former Executive Director, virtually hosted licensed educational psychologist Linda Price for ***Coping Skills for Current Times: Supporting K-5 Mental Health***. In addition, other parent/caregiver and family workshops focused on mental health and self-care, equity, mindfulness and technology, communication, and substance use prevention.

COLLABORATIONS: We continued working with Middleton’s Council on Aging to connect middle and high school youth volunteers to meaningful service and intergenerational opportunities. A handful of middle and high school youth participated in a summer gardening project, creating garden boxes and helping to plant and maintain herbs and flowers during June

and July Tuesday mornings. Over the course of 7 fall Wednesday afternoons, 18 middle and high school youth volunteers provided tech support and digitized family photographs for older adults at the Middleton Council on Aging space.

TTC was invited to participate in community partner, the Congregational Church of Topsfield's (CCOT) Reflective Structured Dialogue (RSD) training in September 2021 through [Essential Partners](#). RSD is designed to disrupt dysfunctional communication patterns that can become ingrained in organizations and communities when faced with divisive issues. RSD relies on "preparation, conversational structures, question design, facilitation skills, and reflective practices to encourage people to engage meaningfully across differences", and helps organizations and communities create spaces to hold open, honest, constructive conversations about potentially divisive topics, and build new patterns of communication, connection and mutual understanding. This work ties to our mission because communities are the context within which children and youth grow. Healthy, caring, connected communities help grow healthy, caring, connected youth and families. After the training, TTC supported CCOT RSD events, and will continue to work with CCOT and Essential Partners to create opportunities for meaningful dialogue and mutual understanding throughout the Tri-Town community.

CORE PROGRAMS

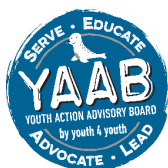


The Coalition: established in 2010, [The Coalition](#) continues to support youth substance use prevention, healthy decision making, and mental health and wellness. This TTC program is a community-wide partnership which includes our schools, law enforcement, public health, mental health professionals, faith-based, civic organizations, youth and parents. The Coalition is TTC's directed focus on reducing and preventing substance use among Tri-Town youth. *The Coalition* provides local coordination, collaboration, education and advocacy towards the ultimate goal of preventing and reducing youth substance use ensuring and sustaining a healthy Tri-Town community for all. Activities include data collection and dissemination, substance-free youth social activities, information/education campaigns, positive community norms promotion, youth engagement and advocacy.

Coalition initiatives: With funding from People's United Charitable Foundation, The Coalition partnered with Masco's School Health Advisory Council (SHAC) for the 6th biennial administration of the [Youth Risk Behavior Survey \(YRBS\)](#) at the middle and high schools in November 2021. Almost 1400 middle and high school youth participated in the survey. The survey asks a variety of questions about youth attitudes, perceptions and choices regarding a variety of safety and health related behaviors: mental health, protective factors, substance use, resistance strategies, causes of stress and coping strategies, and sexual health. Anonymous

survey results provide valuable local data on the positive, prevalent social norms among our middle and high school youth, as well as challenges or changes in risk behaviors over time. The data is dissected to identify differences among ages, grades, genders, identity, and more. Additionally, the data will help to ascertain normative behaviors, perceptions, and misperceptions among Tri Town youth, and will help inform and guide prevention planning, programming and education.

In January 2022, the Coalition conducted the 6th biennial administration of the Adult Perception Survey (APS). This survey provides parents/primary caregivers, educators, and concerned adults the opportunity to share attitudes, perceptions and concerns about the health, safety and risk behaviors of Tri-Town youth. The feedback obtained through the survey informs programming for adults and youth in the Tri-Town, and helps further Tri-Town Council's mission to strengthen and support the well-being of youth in our community.



Youth Action Advisory Board (YAAB): This dynamic and dedicated group of Tri-Town high school youth serves under the umbrella of **The Coalition** and works with community leaders and peers to address issues that matter most to teens.

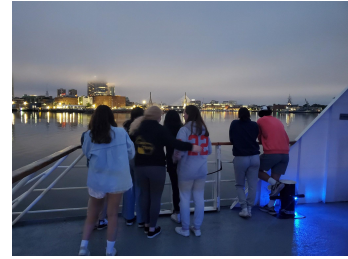
YAAB is about speaking up, speaking out and making a difference in the community. YAAB is coordinated by TTC's Youth Program Coordinator and Executive Director. The group of 9 YAAB members met bi-weekly during the 21-22 school year and focused on stress and stress management strategies. The group surveyed their high school peers to learn how stress was impacting their lives, its causes and how they managed it. YAAB shared survey results with Masco high school leadership, developed posters to promote healthy management strategies and culminated the year with a [PhotoVoice Project](#) focused on mental health and resilience.



All-Night Graduation Party: Tri-Town Council sponsors and coordinates this annual event with the input and support from parents of Masco Seniors. This event, run since our inception in 1968, takes place the night of graduation with approximately 80% of seniors participating and is chaperoned by parents of younger students, volunteers, and TTC staff. After a 2 year hiatus from this 52 year tradition due to Covid, we were happy to provide over 200 new Masco graduates food, entertainment, and adventure on the evening/morning of June 3rd and 4th. Over 33 local businesses donated to support the



effort, over 50 parents/caregivers volunteered to chaperone, and 40+ senior parents/caregivers were involved in the planning and/or provided food and drink that evening. The All Night Grad party is a wonderful example of community coming together to celebrate our seniors and keep our graduates safe on what can be a risky night.



Tri-Town Council Scholarship Program: Scholarships are awarded to three graduating Masconomet Seniors, recognized for their community service, involvement in TTC programs, and being role models to peers during their high school years. **The 2022 recipients were: Will Dempsey, Ada Yu, and Emma Quirk.** FY22 marks the 12th year these scholarships have been awarded resulting in \$18,500 in scholarship awards.

Welcome to Masco 7th Grade Fun Night: Over 2 evenings in August 2021, TTC and Masco high school youth leaders hosted over 150 incoming 7th graders on the Masco fields. The goal of the evenings was to offer an opportunity for new 7th graders to meet each other, have some fun, have their questions answered about middle school by high school youth leaders, and feel a bit more comfortable about being in middle school. With TTC support, high school youth leaders planned group games and activities that would appeal to the group.



Project Safety Net 24/7 Helpline: TTC continued to provide 24/7, via telephone and text, access to a licensed mental health counselor. [Project Safety Net](#) is used by both parents/guardians seeking advice or guidance regarding issues or concerns with their children, youth in need of someone to talk to, as well as concerned community members looking for information, and/or mental health resources. TTC

continues to promote the Project Safety Net Helpline as a community resource during all of our programs and in our communications. In addition, TTC provides a list of mental health resources and a list of local and regional mental health practitioners on our [website](#).

Community Assistance Program (CAP): TTC and the Masconomet School Health Advisory Council (SHAC) provide a comprehensive list of local, regional and state resources that include mental health, substance use/abuse, food/fuel assistance, safety and more. This resource list ([Community Resource Guide](#)) updated in August of 2019 is accessible on-line and in print. TTC also works with schools and local agencies to facilitate support for Tri-Town families in particular need during the November/December holiday season and beyond through our Community Assistance Program. Retired Masconomet Transition Counselor Joan Murphy is a critical partner, connecting families with resources through CAP and other organizations

providing non-perishable food items, grocery gift cards, and other forms of assistance and support. In FY22, TTC collaborated with Christian Angel Smile Foundation, Tri-Town Food Pantries, Neighbors in Need and others. Once again, TTC hosted a Kindness Friday Gift Card collection the day after Thanksgiving to support local families in need. Through the generosity of the community, \$1200 in gift cards was collected at Kindness Friday and/or at the elementary, middle and high schools and distributed to many 25 families in the Tri-Town and beyond over the course of FY22.

ENRICHMENT PROGRAMS & WORKSHOPS

Horizons

Horizons After-School & Summer Enrichment: Horizons enrichment classes are available to all Tri-Town K-6 elementary school children. Horizons is offered in multi-week sessions during the fall, winter and spring and include a range of offerings during the summer. While Horizons Programs are primarily held at the elementary schools immediately after dismissal during the school year, TTC also works with community partners like Trinity Episcopal Church in Topsfield and Middleton Congregational Church who provide space for off site classes to be held.



Classes taught by experienced adults may include art, science, chess, yoga, cooking, physical activity, Lego Engineering, sewing, drama and nature workshops. Community service opportunities are available for high school youth to assist the instructor in Horizons classes and/or to work with children who may need additional support.

In January each year, TTC coordinates a 6-week ski program for Boxford and Middleton youth in grades 3-6 at Ski Bradford.



In FY 22, TTC offered over 50 Horizons summer and after-school enrichment classes with over 260 children participating. In January 2022, TTC expanded the Ski Bradford program to include Middleton children resulting in 115 children participating in the Ski Bradford program.

Girls on the Run: TTC was happy to bring [Girls on the Run](#) - a national program for girls in grades 3-5 - to the Tri-Town in the fall of 2022. Coordinated by TTC and coached by TTU educators and staff, this evidence based program inspires girls of all abilities to “embrace their inner strength and make meaningful connections with others.” Through running and group meetings, Girls on the Run empowers girls by building”confidence, kindness,



and decision making skills,” and culminates the season with a celebratory 5K on the campus of Tufts University. This program collectively served 16 Tri-Town girls for the Fall and Spring sessions.

Youth Workshops/Activities

FY22 youth programs were a mix of virtual and in person programs, but most programs were in person.

Girls 4 Girls Mentoring Program: completing its seventh year, the mentoring program is run at Howe-Manning, Spofford Pond and Proctor Schools. This impactful program matches girls in grades 5-6 with High School girls in grades 10-12 who meet regularly throughout the school year to develop relationships, serve as a mentor, role model and help with the transition to middle school. TTC works collaboratively with Howe-Manning, Proctor and Spofford School teachers in program design and delivery. During the 2021-22 school year there were 72 elementary and high school participants among the three communities.



Boys Mentoring Program: Building on the success of the Girls 4 Girls Mentoring program, TTC initiated a boys mentoring program matching high school youth with boys in grades 5 & 6 several years ago. The boys meet during TTC’s Saturday Open Gym nights at Masconomet. The mentors and mentees actively engage with one another in myriad activities that include sports, games, partner activities and science and building challenges. This year 18 youth were served in this program.

Virtual Tutoring Program: The Virtual Peer Tutoring program, born from concerns about pandemic related learning gaps in 2020, continues. Tri-Town high school youth work with youth in grades 5 and up. Tutors are trained, feedback is provided after each session and they earn community service hours. Youth have access to free tutoring and build a connection with a peer. During the 21-22 school year, 46 youth were served in this program, and a number of pairs in this program worked together beyond the fall and spring sessions.

Open Gym: With the support of Masconomet and supervised by TTC staff, board, and a Masconomet teacher partner, TTC hosted 8 open gym nights on winter Saturdays for middle and high school youth. Youth are invited to come to the Masconomet field house to socialize



and get active or play games with basketball, floor hockey, corn hole, spike ball, and other games and activities. Across the 8 open gym nights over 250 middle and high school youth attended.

Parent, Caregiver, Caring Adult and Community Presentations & Workshops

TTC offered a variety of workshops for parents/caregivers and caring adults in FY22. A [complete list of all offerings can be found here](#). Across the 8 workshops offered during FY22, over 100 families attended. We highlight a few below.

Lisa G. Teichner Speaker Series: In honor of our former Executive Director Lisa Teichner's service to the Tri-Town community, we created the ***Lisa G. Teichner Speaker Series*** in September of 2019. The series brings experts and programs to the Tri-Town that support community education, awareness, social-emotional health and well-being, and positive youth development in homage to Lisa Teichner's dedication to our youth and the Tri-Town community. During the 2021-22 school year the series hosted the virtual presentation of **Coping Skills: Supporting the Mental Health of K-5 youth** with educational psychologist Linda Price.

Understanding Teen Depression: Families for Depression Awareness presented this workshop on understanding teen depression, what to do if you suspect a teen you care about is suffering and the resources available to support teens and their families get the care they need to get well.

Youth Mental Health First Aid: In October 2021 and March of 2022, TTC offered Youth Mental Health First Aid with Northshore Education Consortium trainers Windi Bowditch and Robyn Steinberger with community partner Trinity Episcopal Church providing the training space. Over 20 caring adults were trained in how to recognize the signs and symptoms in youth who may be struggling with their mental health and learned a 5 step action plan to support and respond.



COMMUNITY OUTREACH

TTC is a trusted resource for children and families in the Tri-Town area. TTC works to expand its community engagement by participating whenever possible in community events and occasionally attends meetings of town and school boards to share our work. Additionally, program information, impact data, resources and more are communicated to the community

through our bi-weekly e-news sent to over 2500 email addresses and through our Facebook, Instagram and Twitter social media platforms which combined have over 1700 followers.

AFFILIATED ORGANIZATIONS

Tri-Town Council has affiliated organizations (referred to as “sponsored programs”) which benefit from our non-profit status, administrative support and fiscal sponsorship affording them the opportunity to serve the Tri-Town community including:

Tri-Town Rock Band - Tri-Town Rock Band is an inclusive performing pop-rock ensemble and is comprised of Tri Town students with disabilities in grades 6–12 who are interested in learning and playing pop & rock music appropriate for advancing musical skills. Participants work with youth mentors who possess strong musical and mentoring skills. Since its inception in 2016, the band has learned 14 songs and publicly performs at least four times a year. This program is under the direction of Andrea Monty, retired director of Spofford Pond Band.



Disability Awareness Starts Here (DASH) Since 1994, D.A.S.H. has provided an innovative, hands-on sensitivity awareness experience for elementary school students in Boxford, Topsfield and Middleton. This parent-led program relying on many volunteers annually is embraced by the elementary school district, emphasizes **abilities** rather than disabilities; encourages empathy and understanding; fosters an atmosphere of mutual respect and friendship; and strives to eliminate fear and misunderstanding. Each year all youth in second through fifth grade participate in this program; first grade youth participate in an abbreviated program. D.A.S.H. presents four unique curriculums which utilize hands-on activities designed to simulate what it is like to live with a disability. Children are encouraged to explore their feelings, think creatively, and discuss alternatives and solutions to the challenges created by a disability. Each program concludes with a guest speaker where the children are invited to ask questions and share their new perspectives. **The grade level curriculums are Visual Impairments - Grade 2; Hearing Impairments - Grade 3; Invisible Disabilities - Grade 4; Physical Disabilities- Grade 5.**



Sponsor-A-Child – a Boxford-based program run at Cole and Spofford Pond Elementary Schools since 1980, provides a tangible and meaningful way for elementary school children to be part of a community service activity along with their classmates and family. This program raises awareness about children, close to home, who are underprivileged and in need, and how others, both individuals and a community, can help. In FY22, this program collected supplies and raised funds for local, Boxford based non-profit [Community Giving Tree](#).

TRI-TOWN COUNCIL LEADERSHIP

Tri-Town Council Board of Directors provides leadership, governance, fiscal oversight and long-term strategic planning in support of the organizational mission. Led by an Executive Board consisting of a President, Treasurer and Secretary, and sub-committees, the Tri-Town Council Board is engaged in the vital and on-going process of identifying and achieving the goals and objectives of the organization. [2021-2024 Strategic Plan](#)

Tri-Town Council employs a full-time Executive Director who is responsible for the development and implementation of programs and services, provides organizational leadership and management; and several part-time professional staff members who assist with program implementation, communications, youth activities and business functions.

TTC's professional work space is located at 7 Grove Street, Topsfield. In addition to the primary space on the second floor, TTC has a dedicated program space in the basement of this building where we host Coalition and YAAB meetings and enrichment classes as well as a variety of other programs.

OUR FUNDING

Municipal funding contributions from Boxford, Middleton and Topsfield represent a significant portion of Tri-Town Council's annual operating budget. The balance of our income comes as a result of private donations, corporate donations, foundation contributions, grants, fee for service programs and fundraising campaigns. This funding is vital to the financial health and organizational stability of Tri-Town Council.

IN SUMMARY

Through our educational, enrichment, mentoring and leadership programs, sponsored programs and organizational affiliations, Tri-Town Council proactively provides support and addresses current and emerging concerns of the Tri-Town community. We collaborate with schools, parents, youth, law enforcement, community organizations, legislators and area resources to insure the highest impact and most cost effective delivery of our programs and services. We maintain high visibility in the community through our website: www.tritowncouncil.org, weekly E-news to more than 2500 subscribers within our in-house database and through school newsletters and blogs, in local media resources, PTO communications, and other organizational websites including Masconomet and the Tri-Town School Union.

We also connect with parents/caregivers, youth and community members via [Facebook](#) [Instagram](#) and [Twitter](#), providing important programming information as well as resources

pertaining to various youth & family issues, social and emotional challenges and guidance in raising children of all ages. Our website, E-news and social media posts contain timely information for parents/guardians, educators and youth on topics such as resilience, Asset building, bullying and cyberbullying, social media and Internet safety, mental health, stress/anxiety management, and alcohol, marijuana, vaping, prescription drug and other forms of youth substance use as well as updates regarding Tri-Town Council events and activities. Our social media and e-news platforms continue to be critical in our efforts to support the community with resources, opportunities, and connections.

Tri-Town Council actively participates in and collaborates with several Tri-Town committees including the Masconomet School Health Advisory Council (SHAC) whose mission is to promote youth health, wellness and safety; the K-12 Umbrella Group which consists of local volunteer leadership and school superintendents meeting monthly to share projects and ideas; the elementary school Parent-Teacher Organizations; public libraries; and faith-based institutions. TTC maintains connections with regional and professional groups including Community Anti-Drug Coalitions of America (CADCA), Search Institute, Institute for Non-Profit Practice, and the Massachusetts Non-Profit Network. We work with local and regional organizations and agencies sharing ideas, co-sponsoring programs and events to both broaden our impact as well as sharing the costs whenever possible and appropriate.

The Tri-Town Council is grateful for and depends on the continued support we receive from our funders - because of municipal, corporate, foundation, individual and community support and involvement we are able to continue our mission supporting youth, parents and educators and providing proactive solutions which support, engage and empower Tri-Town youth to make informed, healthy, safe and compassionate decisions while strengthening their social and emotional well-being.

TRI-TOWN COUNCIL BOARD OF DIRECTORS

FY22

Stacie Bloxham, President
Cari Donovan, Treasurer
Beth Beringer, Secretary
Randi Brown
Christine Dean
Sue Duval
Emily Esolen
Julie Fine
Megan Pietropaolo
Jessica Schoonmaker

FY23

Jessica Schoonmaker, President
Cari Donovan, Treasurer
Beth Beringer, Secretary
Randi Brown
Christine Dean
Sue Duval
Emily Esolen
Julie Fine
Alicia Glynn
Yuan Liu

TRI-TOWN COUNCIL STAFF FY22

Nicole Gregoire-Allis, Coalition Coordinator; Bonnie Collins, Accounting Manager; Gretchen Rehak, Communications/Development Manager; Dawn Seymour, Youth Programs; Meredith Shaw, Executive Director; Beth Whalley, Horizons Program Coordinator

Respectfully submitted,

Meredith Shaw

Executive Director

mshaw@tritowncouncil.org

(978) 887-6512

Fed EIN #23-7130785



TTC Programs & Partnerships

OUR COMMUNITY. YOUR IMPACT.

OPEN GYM



- Saturday nights during winter for Tri-Town middle & high school youth
- Special welcome event for incoming 7th graders



PROJECT Safety Net

when times are tough
call or text 24/7 for help **978.771.4619**
it's anonymous

THE COALITION

Connect. Communicate. Prevent.
A TRI-TOWN COUNCIL PROGRAM

Community Partnership

- Promoting healthy youth behaviors and norms
- Fostering an environment where youth choose to be substance free

Community Education

- Data collection
- Positive Community Norms Campaign
- Youth Health and Safety Guide
- Substance use prevention education, advocacy & resources

Convening

- Tri-Town community leaders
- Partners
- Stakeholders

DEVELOPMENTAL ASSETS

Building blocks for healthy, resilient, empowered youth



YOUTH RISK BEHAVIOR SURVEY (YRBS)

Biennial surveys with **92%** of Masco youth participating in 2021

T/WEEN PROGRAMS

- Youth Action Advisory Board (YAAB)
- Youth nights
- Babysitting Training
- Boys 4 Boys mentoring program
- Girls 4 Girls mentoring program
- Volunteer opportunities
- Tutoring
- And MORE!



HORIZONS PROGRAMS



Active, skill building and creative enrichment classes serving K-6 children: STEM, creative arts, yoga, outdoor exploration, Ski Bradford, Home Alone Safety and more!



PARENT/CAREGIVER WORKSHOPS



- Resilience, Self-Care & Coping
- Social/Emotional Skill Development
- Youth Mental Health
- Technology Use
- Substance Use Prevention and Education
- Supporting Parents & Caregivers



COMMUNITY ASSISTANCE PROGRAM (CAP)

Resources, confidential referrals & support for local families in need.



SPONSORED PROGRAMS

- Tri Town Rock Band
- DASH (Disability Awareness Starts Here)
- Holiday Assistance & Partnerships with local agencies
- Sponsor-a-Child (Boxford)



DONATE TODAY!

tritowncouncil.org/support-us

FOLLOW US!

  
@TriTownCouncil
tritowncouncil.org

BOXFORD TRAILS ASSOCIATION/ BOXFORD OPEN LAND TRUST (BTA/BOLT, INC.)

BTA/BOLT, INC. had a productive year, an increase in membership and the welcomed addition of a terrific new Board member, Lisa Colbert.

We have noted the continued increase in use of all the trails and open space in town and have had additional volunteer and financial support from a wide swath of the North Shore community. We have heard from people that keeping all our properties open has been greatly appreciated. There has been quite a lot of tree damage and our volunteers remain quite busy keeping trails passable.

We have continued with lots of trail upkeep, our annual monitoring and have a great group of active, enthusiastic volunteers, including Masconomet Interns and Eagle Scouts. We have two major conservation projects currently in discussions and we helped ECGA purchase the CR on the King's Tree Farm.

We had a very well attended pumpkin hunt last fall at Cargill Field. It was terrific to be "back to normal" and see many new participants. We had a documentary film screening by award winning filmmaker Julia Haslett and have recently awarded our annual scholarship for a Masconomet Senior going on to study environmental science. We are participating in Earth Day, reminding our members of various pressing local environmental issues and we are looking forward to our Annual Meeting and to this summer's BTA/BOLT Dog Show.

We remain an all-volunteer, 501c3 organization, and are successfully maintaining and monitoring 16 "owned in fee" properties, 10 CRs and 18 other parcels. We have had financial stability and wonderful support from our community this year.

Respectfully submitted by,

Jessica Grigg, President,

Jeffrey Hixon-Vice President, Catherine Wallace-Treasurer, Alison Chase, Lisa Colbert, Steve Davis, Chris Delaney, Bruce Eaton, Judy Gore, Nancy Merrill, Dennis Pyburn, Angela Steadman, Richard Tomczyk,

BOXFORD TELEPHONE NUMBERS

COMMUNITY SERVICES

Council on Aging	978-887-3591
Town Beach at Stiles Pond-Emergency Only	978-352-7033
Historic Document Center	978-352-2733
Sealer of Weights & Measures	978-887-4101
HAWC (Help for Abused Women & Children)	978-744-8552
Tri-town Council on Youth and Family Services	978-887-6512
Veteran's Agent	978-688-9525

DEPARTMENT OF PUBLIC WORKS (Fax: 352-5558)

Highway Garage	978-352-6555
24 hour contact via the Communications Dept	978-887-8135

EMERGENCY (Police and Fire) 911

PUBLIC SAFETY (Fax: 978-887-8138)

Animal Control Officer	978-887-8136
Communications Department	978-887-8136
Fire Department	978-887-5725
Police Department	978-887-8135

LIBRARY (Fax: 978-887-6352)

Boxford Town Library at Town Hall	978-887-7323
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POST OFFICES

East Boxford Village (01921)	978-887-0837
West Boxford Village (01885)	978-352-6632

TOWN HALL OFFICES 978-887-6000

Office of the Selectmen/Town Administrator (Fax: 978-887-5361)	978-887-6740
Accounting/Finance Director (Fax: 978-887-3151)	978-647-6950
Assessor's Office (Fax 978-887-3546)	978-887-6692
Town Clerk (Fax: 978-887-3546)	978-887-0710
Treasurer/Tax Collector (Fax: 978-887-3546)	978-887-3674
Building Inspector (Fax: 978-887-1236)	978-887-6401
Electrical Inspector	978-887-6740
Plumbing Inspector	978-887-6740
Conservation Commission (Fax: 978-887-3466)	978-887-3482
Board of Health (Fax: 978-887-3466)	978-887-2875
Planning Board (Fax: 978-887-3466)	978-887-3482
Animal Inspector (Fax: 978-352-5238)	978-352-6336

SCHOOL DEPARTMENT

Tri-Town School Union (Fax: 978-887-8042)	.....	978-887-0771
Harry Lee Cole School (Fax: 978-887-0703)	.....	978-887-2856
Spofford Pond School (Fax: 978-352-7855)	.....	978-352-8616
Masconomet Regional Middle/High School (Fax: 978-887-3573)	.....	978-887-2323
Superintendent – Masconomet (Fax: 978-887-3573)	.....	978-887-2323
Essex North Shore Agricultural & Technical School	978-304-4700

BOXFORD, MASSACHUSETTS



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