



# **TOWN OF BOXFORD**

## **ANNUAL REPORT**

**2023**







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2023**

**BOXFORD, MASSACHUSETTS**

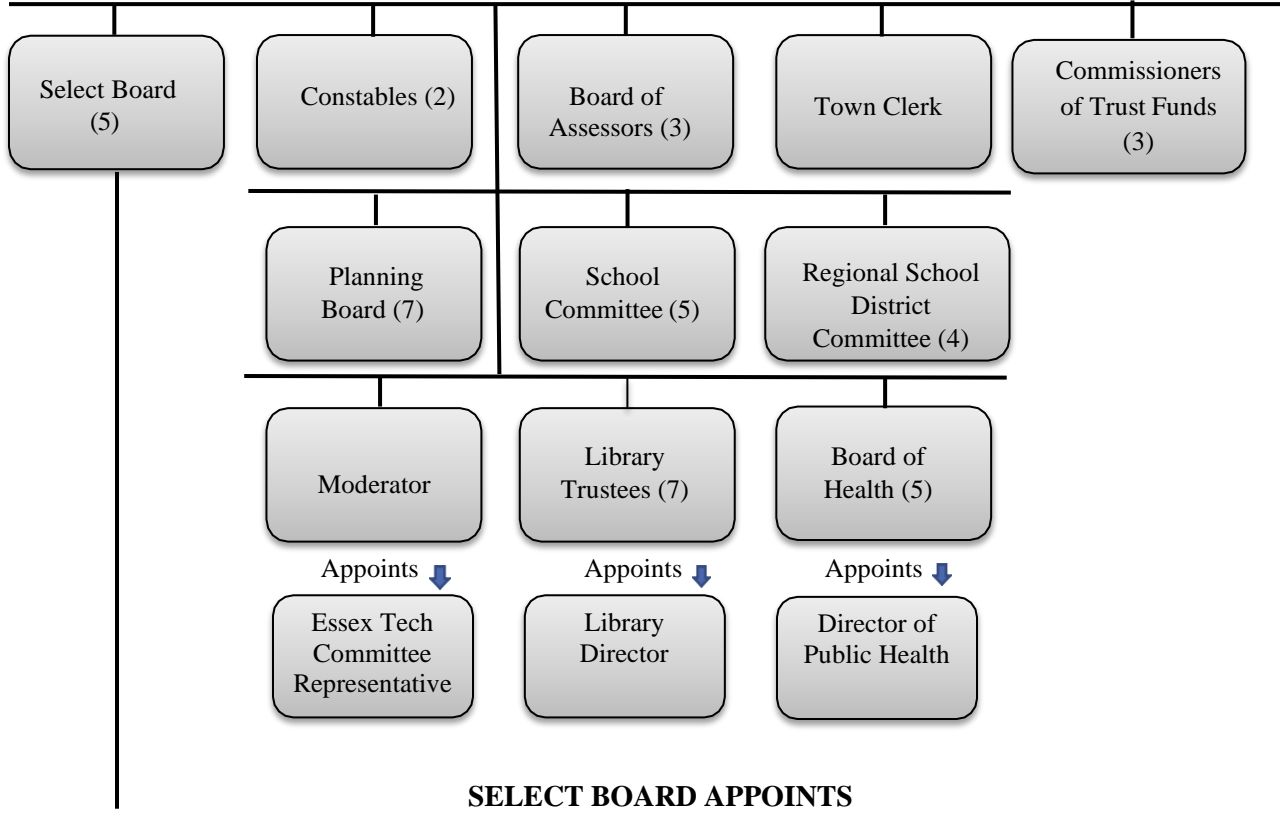
*cover photo courtesy of Paul Jamieson*





# BOXFORD OFFICIALS

## VOTERS ELECT



## SELECT BOARD APPOINTS

### OFFICERS

Town Administrator  
 Assistant Town Administrator/  
 Finance Director  
 Animal Control Officer  
 Assessor  
 Communications Director  
 Council on Aging Director  
 Director of Land Use  
 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 Committee  
 Housing Partnership  
 Open Space and Recreation Plan  
 Committee  
 Sustainability Committee  
 Cable TV Advisory Committee  
 10 Elm Community Committee  
 Emergency Response 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



## **Charles E. (“Charlie”) Killam**

January 26, 1936 – June 22, 2023, Age 87

Charles Everett Killam died at home on Thursday, June 22, 2023 after a long illness. His loving wife, Beverly, was by his side at the end. Charlie was a lifelong resident of Boxford and deeply committed to both its history and its future.

During his long life of civic engagement, Charlie served as the Fire Chief, Chair of the School Committee, and member of the Select Board, as well as a patron and contributor to the Boxford Historic Document Center and faithful member of the Second Congregational Church. He was also a member of the Grange and served in the US Army.

Charlie was a person who was happiest working at digging in the dirt with one of his machines, baking a pie or making jam or having a cup of coffee at Boxford Community Kitchen. Charlie was renowned throughout the surrounding area for his famous tire sculptures, commemorating holidays throughout the year or just the change of seasons. Charlie’s way was THE way to do or plan any activity, but he was generous with his time and knowledge to teach his grandkids or the many people who worked with and for him through the decades.



## **Dorothy (“Doffy”) Sayce Falk**

October 16, 2023 – Age 95

Dorothy Sayce Falk, passed away peacefully on October 16th, 2023 with her two sons by her side. Born in Chicago, IL She was the beloved wife of the late Craig Edward Falk.

Doffy married Craig in August, 1954, The young family moved to Boxford, MA and, together, Doffy and Craig truly embraced this small, vibrant New England community.

Doffy's generosity, graciousness, spirituality, and community spirit were boundless. She was instrumental in establishing and was a Board member for Four Mile Village, Boxford, a nonprofit, senior housing complex. Active in the Boxford Garden Club, she loved hosting the annual plant sale in her yard and barn. Doffy was also a leader and founder of the Great Group, a group of seniors who meet monthly for lunch, crafts, and socializing. Doffy loved singing in the church choir, and was an Elder and a Deacon for the First Church Congregational Church Boxford.

From the Commonwealth of Massachusetts, Doffy received an Official Citation for her "efforts to establish, sustain and promote the Boxford Apple Festival for over 50 years." The Town of Boxford, the First Church Congregational, and the Garden Club have all recognized her commitment to the care and wellbeing of the community.





# TABLE OF CONTENTS

<b>TOWN OFFICERS</b>	
Town Officers .....	13
Elected Officials .....	15
Committees, Boards & Commissions .....	16
Ad Hoc Committees .....	18
Schools .....	19
Independent Services .....	20
Meeting Schedules .....	21
<b>GENERAL GOVERNMENT</b>	
Select Board .....	25
<b>TOWN CLERK</b>	
Annual Town Meeting Minutes, May 9, 2023 .....	35
Annual Town Election Results, May 16, 2023 .....	46
Vital Statistics .....	48
<b>FINANCE</b>	
Accountant's Independent Auditor's Report .....	51
Finance Committee .....	125
Board of Assessors .....	127
Treasurer/Collector of Taxes .....	129
Board of Commissioners of Trust Funds .....	134
<b>PUBLIC SAFETY</b>	
Communications .....	139
Police .....	143
Fire .....	146
Animal Control .....	152
<b>EDUCATION</b>	
Boxford Town Library .....	157
Elementary School Committee .....	162
Masconomet Regional District School Committee .....	175
Essex North Shore Agricultural & Technical School District .....	188
<b>DEPARTMENT OF PUBLIC WORKS</b>	
192	
<b>HEALTH AND INSPECTIONS</b>	
Inspector of Buildings .....	197
Board of Health .....	198

PLANNING AND ENVIRONMENTAL PROTECTION

Community Preservation Act Committee .....	205
Conservation Commission .....	207
Land Committee .....	209
Permanent Building Committee .....	210
Planning Board .....	212
Sustainability Committee .....	214
Zoning Board of Appeals .....	215

COMMUNITY SERVICES

Border to Boston Path Committee .....	219
Center at 10 Elm Committee .....	220
Council on Aging .....	222
Cultural Arts Council .....	224
Historic District Commission .....	225
Historical Commission .....	226
Housing Partnership .....	228
Recreation Committee .....	229
Recycling Committee .....	231
Veterans' Services .....	236

INDEPENDENT SERVICES

Boxford Cable Access Television (BCATv) .....	241
Boxford Trails Association BTA/BOLT .....	246
Boxford Historic Document Center .....	247
Tri-Town Council on Youth and Family Services .....	249





# TOWN OFFICERS



# TOWN OFFICERS

## **AMERICAN DISABILITIES ACT COORDINATOR**

Mary Ann Nay  
Peter Delaney

## **ANIMAL CONTROL OFFICER**

Helen L. Phillips  
Megan Sousa

## **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

## **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  
Christine Delaney  
Michele Delfino  
Joan Gordon  
Judy Gore

Virginia Keilty  
Stephen Knowles  
Sandy Leito  
Charlene Mead  
Cynthia Middleton  
James Middleton  
Tatjana Nugteren-Gijsbrechts  
Beverly Perkins  
Sandra Pinkham  
Rebecca Potts  
Linda Shea  
Jayne Smallman  
Carolyn Tanner  
Henry Troake  
Michael White

## **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  
Christopher Patrikas

## **FOREST WARDEN**

Brian D. Geiger

## **INSPECTOR OF ANIMALS**

Allison A. Hayes  
Ruth Zarach, Alternate  
Megan Sousa

## **INSPECTOR OF BUILDINGS**

Peter Delaney

## **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**

*Officer Deven Fiandaca*  
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 Michael Dougherty

**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 Rick Kassiotis  
Officer William DeCoff  
Officer Matthew Dupont

**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**

David and Laura Valanzia

**WEIGHER OF COMMODITIES**

David Barker  
Kurtis Anderson

# ELECTED OFFICIALS

## ASSESSORS, BOARD OF

Jeff Linehan (2026)  
David F. Benson (2025)  
Diana Headrick (2024)

Kimberly Nguyen (2025)  
Barbara Bisceglia (2026)  
Stefani Buonopane (2026)

## COMMISSIONERS OF TRUST FUNDS

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

## SCHOOL COMMITTEE, MASCONOMET REGIONAL SCHOOL DISTRICT

*Carolyn Julia Miller*  
*Patricia Bernheart*  
Joseph McLean (2025)  
Christine Bolzan (2026)  
Jeffrey Horigan (2026)  
Erica Clements (2024)

## CONSTABLES

John Rowan (2026)  
David Smallman (2026)

## HEALTH, BOARD OF

*Richard Taylor (2023)*  
*Rhonda Hodge (2024)*  
Rick Fahrner (2024)  
Heather Forand (2026)  
Alexander Constan (2025)  
James Taggart (2024)  
Mark Mitch (2026)

## TOWN CLERK

Robin Phelan (2025)

## MODERATOR

*Gerald R. Johnston*  
Kimberly Holliday (2026)

## TRUSTEES OF THE BOXFORD PUBLIC LIBRARY

*Antigoni Woodland*  
Jayne Smallman (2025)  
John Paul Ryan (2025)  
Amanda LaMantia (2024)  
Denae Ramos-Pachucki (2024)  
Rachel Pelley (2024)  
Christina Eckert (2026)

## PLANNING BOARD

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

## SELECT BOARD

Barbara Jessel, Chair (2026)  
Charles J. Costello, Clerk (2024)  
Peter C. Perkins (2025)  
Judith Stickney (2024)  
Margaret Chow-Menzer (2025)

## SCHOOL COMMITTEE, BOXFORD ELEMENTARY

*Julie Birch Flynn*  
*Briana Erickson*  
Carole Jane Hubbard, Chair (2024)  
Samantha Abdulla (2025)



# COMMITTEES, BOARDS AND COMMISSIONS

## AGRICULTURAL COMMISSION

Randolph Johnson, Chair (2026)  
Laura Sapienza-Grabski (2024)  
Chuck Kornely (2026)  
Louis Athanas (2025)  
Frank DiLuna (2025)

John Shirley (2024)  
Alicia Caron (2025)

## COMMUNITY PRESERVATION COMMITTEE

*F. Richard Shaw*  
*Tiffany Bartke*  
*Mark Sullivan, Recreation*  
J. Steven Merriam, Jr. (2024)  
Barbara G. Jessel (2024)  
Angela Steadman, Planning (2024)  
Christina Eckert (2024)  
Kimberly Putney, Recreation (2024)  
Jim Barnes, Housing Partnership (2024)  
Natasha Grigg, Conservation (2024)  
Virginia Havey, HDC (2024)

## FENCE VIEWERS

Select Board

## FINANCE COMMITTEE

Michael E. White, Chair (2025)  
Peter Bernardin (2026)  
Christopher Wakeman (2025)  
Jeffrey A. Yespy (2026)  
Phil McManus (2026)  
Adam Bartke (2024)  
Daniel Volchok (2024)

## CONSERVATION COMMISSION

*Francis A. DiLuna*  
Doug Hamilton (2026)  
Natalie Grigg (2025)  
David Smallman (2026)  
Kerri Lummus (2024)  
Greg Kokorda (2026)  
Karen Collari-Troake (2025)

## HISTORIC DISTRICT COMMISSION

Gwendolen Perkins, Chair (2026)  
Virginia Havey (2026)  
Andrew Gori (2025)  
Heather Barry (2024)  
Fred Johnson (2024)

## (Alternates)

*Christine Barenfeld*  
Vaughn Miller (2024)

## CULTURAL COUNCIL ARTS COUNCIL

*Kathy Zolla*  
Stephanie Meegan (2024)  
Carole Davis (2025)  
Caren Tackett (2025)  
Susan McCraine (2024)  
Marylyn Pagliocco (2024)  
Rachel Pagliocco (2024)

## LAND COMMITTEE

*Stuart Saginor*  
Peter Delaney (2025)  
Peter Bernardin (2026)  
Robert C. Gore (2026)  
Natasha Grigg (2025)  
Richard Tomczyk (2026)

## COUNCIL ON AGING

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

## MASCONOMET REGIONAL SCHOLARSHIP COMMITTEE

*Dorothy Johnson*  
Diane E. Gori (2024)  
Andrew Gori (2024)  
Joan Gordon (2024)

## PERMANENT BUILDING COMMITTEE

Margaret Chow-Menzer (2024)  
Robert Hazelwood (2024)  
Scott Novack (2024)  
Thomas Duval (2024)

Richard O'Brien (2024)  
Al Vaz – DPW Facility(2024)  
Chuck Costello – DPW Facility (2024)  
Phil McManus – DPW Facility (2024)  
Chris Olbrot – DPW Facility (2024)

**PERSONNEL COMMITTEE**

Timothy Feeney (2024)  
Judy Gore (2025)

**RECREATION COMMITTEE**

*Mark Sullivan*  
John A. Rowen (2026)  
Lisa Donahue (2024)  
Kimberly Putney (2024)  
Jeff Hixon (2026)  
Thomas Stevens (2026)

**RECYCLING COMMITTEE**

Karen Sheridan, Chair (2025)  
Linda H. Shea (2024)  
Georgia Cameron (2026)  
Joanna Daniel (2025)  
Laura Dike (2026)

**REGISTRAR OF VOTERS**

*Ina Missy Bankes*  
Robin Phelan, Town Clerk (2025)  
Anne C. Mannheim (2024)  
Jeff Linehan (2025)  
Michael Guerin (2026)

**Assistant Registrar**

Kimberly Alberta (2024)

**WEIGHER OF COMMODITIES**

David Barker (2023)  
Kurtis Anderson (2023)

**ZONING BOARD OF APPEALS**

Paula Fitzsimmons, Chair (2026)  
J. Steven Merriam, Jr. (2024)  
Ralph Nay (2024)

**(Alternates)**

*David Valanzia*  
Dan Paglia (2026)

# AD HOC COMMITTEES

## ADAPTIVE REUSE

### BUILDING COMMITTEE

*John Adams*

Dan Anastos (2024)

Adam Bartke (2024)

Robert Gore (2024)

Richard O'Brien (2024)

Becky Potts (2024)

Peter Perkins (2024)

Bankson Riter (2024)

## SUSTAINABILITY COMMITTEE

*Holly Langer*

Gary Martin, Chair (2024) Marc  
Aronson (2024)

Patrick Canonica (2024)

Keith Sampson (2024)

Al Nierenberg (2024)

## BORDER TO BOSTON TRAIL COMMITTEE

Steve Davis (2024)

Carole Davis (2024)

Anthony Brogna (2024)

Mark Phelan (2024)

Al Nierenberg (2024)

David King (2024)

James P. Taggart (2024)

## CENTER AT 10 ELM COMMUNITY COMMITTEE

Christine Dean (2024)

Corey Jackson (2024)

Elizabeth Murphy (2024)

Joanna Picardi (2024)

Kathy Zolla (2024)

## EMERGENCY RESPONSE ADVISORY COMMITTEE

Mira Clark (2024)

Brian Geiger (2024)

Warren Gould (2024)

Ellen Guerin (2024)

Robert Hazelwood (2024)

Peter Perkins (2024)

James Riter (2024)

Ashley Wheeler (2024)

Michael White (2024)

## HOUSING PARTNERSHIP COMMITTEE

Joseph C. Hill, Chair (2024)

Jim Barnes (2024)

# **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

Caroline Sommer, Administrative Assistant

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

26 Middleton Road, Boxford, MA 01921

Lisa Salisbury, Principal

Josephine Lee, Administrative Assistant

Katie Dunn, 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)

Katherine DiNardo, High School Principal (x11002) (Fax: 978-887-7243)

Chris Cobs, Assistant High School Principal

Alyssa Schatzel, Assistant High School Principal

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

978-304-4700

Heidi T Riccio, Ed.D., Superintendent-Director

Shannon Donnelly, Principal

565 Maple Street, Hathorne, MA 01937

## **INDEPENDENT SERVICES FOR THE TOWN OF BOXFORD**

### **BOXFORD CABLE ACCESS TELEVISION**

1 Camelot Drive  
Boxford, MA 01921  
[www.boxfordcabletv.com](http://www.boxfordcabletv.com)  
Melissa Scheirey, President

BTA/BOLT, Inc.  
Boxford Trails Association/  
Boxford Open Land Trust, Inc.  
7 Elm Street 2<sup>nd</sup> 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 SCHEDULE TOWN BOARDS/ COMMITTEES**

SELECT BOARD – Meets every 2nd and 4th Monday at 6:30PM 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

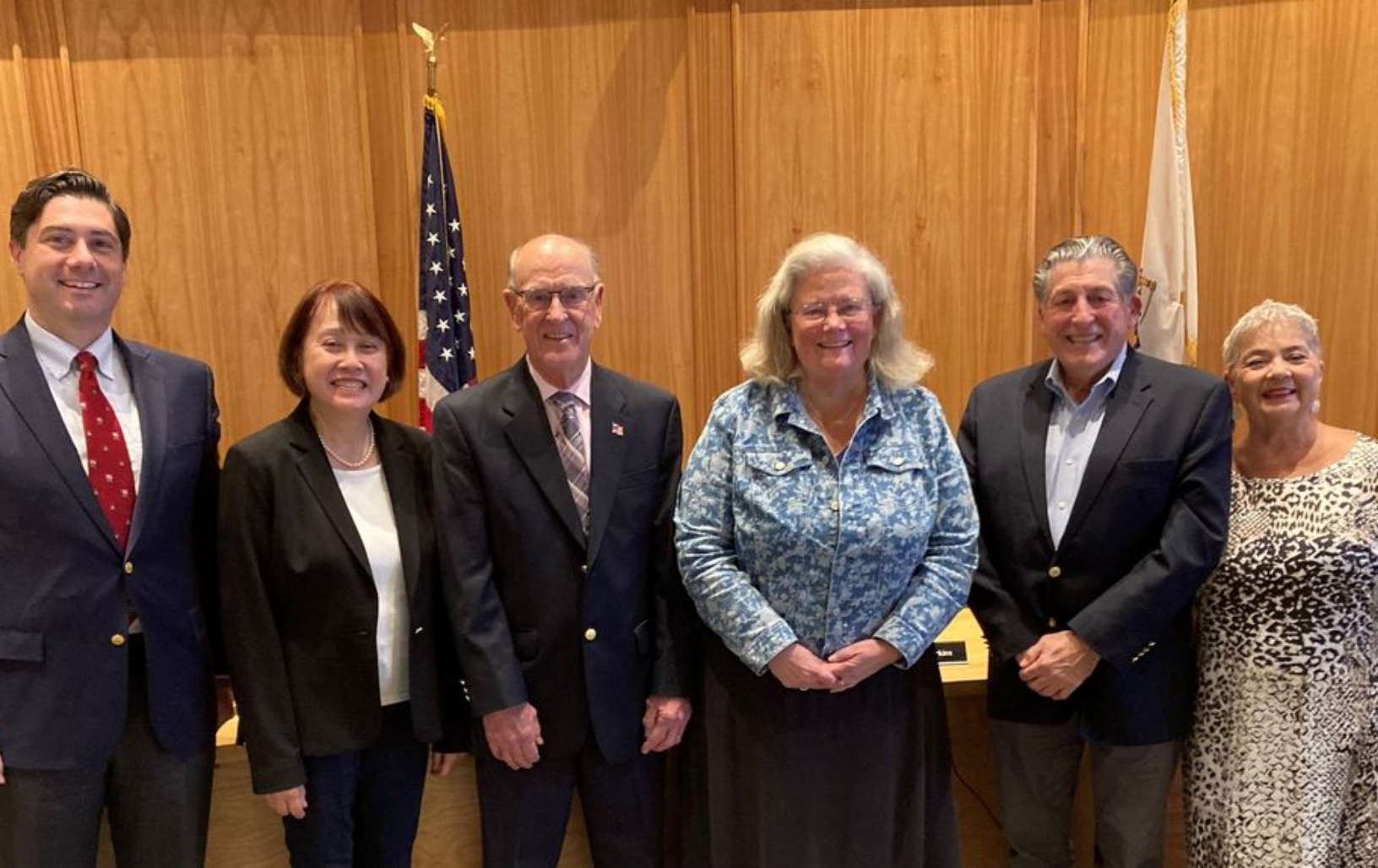
BOARD OF ASSESSORS – Meets monthly in the Town Hall/ Virtual Meetings (check Town Website and bulletin board in Town Hall for postings)

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)







# SELECT BOARD



## SELECT BOARD

In 2023, 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, Select Board member Barbara Jessel was reelected to another 3-year term. Barbara has served on the Select Board since 2017. This is her second time, having served on the Board from 2001 through 2010. Barbara was also the Chair of the Select Board in 2023.

The Select Board welcomed the following new staff members to the Town of Boxford in 2023:

- Kyle Cambece, DPW Truck Driver/ Laborer
- Michael Dougherty, Police Department Patrol Officer
- Donna Grieco, Select Board Minute Taker
- Yoojin Lee, Board of Health Administrative Assistant
- Teresa Mason, Building Department Administrative Assistant
- Kelly Trolander, Council on Aging Social Worker

The Select Board recognized several employees who reached milestone years of service in 2023:

- 10 Years of Service
  - Katie Colangelo, Firefighter
- 20 Years of Service
  - Tamara Aghoian, Call Firefighter
  - Pam Blaquiere, COA Director
  - Bob Figelski, Recycling Attendant
  - Peter Holland, Captain, Call Firefighter
  - Ross Povenmire, Land Use Director
- 25 Years of Service
  - Ron Dole, Dispatcher, Communications
  - Ellen Guerin, Treasurer/ Collector
  - Attilio “AJ” Paglia, Sergeant, Police
  - Myron “Mikey” Ricker, Heavy Equipment Operator III, DPW
  - Doug Small, Electrical Inspector
  - Eric Wendell, Assistant Foreman, DPW
- 35 Years of Service
  - Kathy Zolla, Administrative Assistant, Police Department

The Select Board would also like to thank the following long-time employees who retired in 2023: Helen Phillips, who served as Animal Control Officer for over 30 years, and Allison Hayes, who served as the

Town's Animal Inspector for over 40 years. The Select Board thanks you for your service to the Town and wishes you the best in your retirement.

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 2023, the Select Board appointed new members to the following boards and committees:

- Megan Sousa, Animal Control Officer& Animal Inspector
- Jeff Linehan, Board of Assessors
- Heather Barry, 10 Elm Community Committee
- Christine Dean, 10 Elm Community Committee
- Corey Jackson, 10 Elm Community Committee
- Elizabeth Murphy, 10 Elm Community Committee
- Joanna Picardi, 10 Elm Community Committee
- Kathy Zolla, 10 Elm Community Committee
- Karen Collari-Troake, Conservation Commission
- Suzanne Arsenaault, Council on Aging
- Marylyn Pagliocco, Cultural Arts Commission
- Rachel Pagliocco, Cultural Arts Commission
- Mira Clark, Emergency Response Advisory Committee
- Ellen Guerin, Emergency Response Advisory Committee
- Robert Hazelwood, Emergency Response Advisory Committee
- Ashley Wheeler, Emergency Response Advisory Committee
- Richard Tomczyk, Land Committee
- Erica Clements, Masconomet Regional School District School Committee
- Al Vaz, Permanent Building Committee – DPW Facility
- Michael Guerin, Registrar of Voters
- Deborah Schildkraut, Registrar of Voters
- Al Nierenberg, Sustainability Committee
- Daniel Paglia, ZBA Alternate

The May 9, 2023, Annual Town Meeting was Jerry Johnston's final meeting as Town Moderator. After presiding over 33 Town Meetings since 1997, Jerry decided not to seek reelection for another term. Prior to becoming Town Moderator, he also was a Select Board member from 1993 to 1997. Please join us in thanking Jerry for his 30 years of service to the Town.

Kim Holliday was elected as the Town's new Town Moderator on May 16, 2023. Kim has been an active volunteer in Town government over the years, including serving on the Masconomet Regional School District School Committee and Finance Committee.

## **10 Elm Community Committee**

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 worked with several groups or organizations that offered programs at 10 Elm, including the Boxford Cultural Council, Tri-Town Council, and the Council on Aging. The Committee has also hosted community programs at 10 Elm, including a family movie night and kids' craft sessions. The Committee continues to meet and will make recommendations to the Select Board on a fee structure for holding events at the Center at 10 Elm in 2024.

## **Emergency Response Advisory Committee**

In the fall of 2023, the Boxford Select Board created the Emergency Response Advisory Committee (ERAC) to assess the Town's 3-tiered emergency response program and to identify strategies to improve service through efficiencies and reduced emergency response times to meet the current and future needs of Boxford. ERAC's 9 members include Fire Chief Brian Geiger, Police Chief Jim Riter, Director of Communications Warren Gould, Peter Perkins from the Select Board, Michael White from the Finance Committee, and four at-large residents: Mira Clark, Ellen Guerin, Bob Hazelwood, and Ashley Wheeler.

As part of the kickoff of this initiative, the Town held a Public Safety Information Meeting on October 25, 2023, for residents interested in learning about our police, fire, and communications/dispatch departments, specifically the Town's 3-tiered response program. Please [use this link to access the presentation](#), or to [watch a recording of the meeting](#).

ERAC will conduct a comprehensive analysis that will be data-driven. When available, data will be accessible to the public through the project website, [www.boxfordma.gov/EmergencyResponse](http://www.boxfordma.gov/EmergencyResponse). ERAC has requested funding at the May 14, 2024, Town Meeting, to engage the consulting services of professional advisors to assist the Committee's charge to complete a comprehensive analysis of the Town's three-tiered emergency response program and to identify strategies to improve service through efficiencies and reduced emergency response times.

## **Waste Stream Task Force**

Select Board member Peter Perkins and Assistant Town Administrator Brendan Sweeney were active participants on the Waste Stream Task Force (WSTF) in 2023. Convened in 2022, the WSTF includes representatives of the Board of Health, Finance Committee, Recycling Committee, and Select Board. It has been reviewing the Town's expiring contract with Waste Management and has made recommendations to the Town regarding how best to proceed with a new 5-year contract.

In addition to regular meetings, analysis of available information, and thorough discussion, the WSTF also conducted a town-wide survey in the fall of 2023 to receive resident feedback, which informed the

decision-making process. Over 900 residents responded to the survey, and the results are available on the [Town website](#).

Following extensive discussions, the WSTF recommended pursuing a new five-year contract with a hauler capable of implementing an automated collection system and bi-weekly recycling, aiming to reduce costs while enhancing service quality. Despite a competitive offer from Waste Management, the WSTF opted for G. Mello Disposal Corp., citing financial advantages and favorable customer service feedback from other municipalities.

The agreement with G. Mello outlines fixed costs and provisions for automated collection and recycling, projecting significant savings for the Town over the contract period. To administer the new program, the WSTF proposes offering standardized trash and recycling containers, along with a user fee to replace revenue from trash sticker sales. Calculations suggest setting the annual user fee at \$175 per household, with provisions for additional fees for multiple trash containers. These recommendations align with historical cost-sharing practices between user fees and general fund revenue, aiming to ensure financial sustainability while accommodating resident preferences for waste disposal options.

Additional information about the Waste Stream Task Force and upcoming changes to the Town's trash and recycling collection program can be found on the Town website at [www.boxfordma.gov/WasteStreamTaskForce](http://www.boxfordma.gov/WasteStreamTaskForce).

### **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 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. Through the grant, in 2023 the ARBA Committee worked with a technical assistance consultant team, led by StudioLuz. StudioLuz produced a [final report](#) after a community engagement process consisting of a town-wide survey and several public meetings, as well as a market analysis. The ARBA Committee continues to meet to determine the feasibility of the preferred reuses of each property identified in the StudioLuz Final Report. In addition, the Committee has met with representative of the Boxford Athletic Association and Boxford Little League on coordinating the renovation of Morse Field.

Information on the ARBA committee's work can be found on the project webpage, [www.boxfordma.gov/VillageCenters](http://www.boxfordma.gov/VillageCenters).

## **5 Year Capital Improvement Program and Capital Projects**

Town departments worked with the Town Administrator to create a [5-year Capital Improvement Program](#) submitted to the Select Board in January of 2024. The Program includes 78 projects and a total capital investment of \$51 Million over five years, beginning Fiscal Year 2025 through Fiscal Year 2029. The free cash capital and debt requests warrant articles included in the May 14, 2024, Annual Town Meeting were developed in the FY2025 to FY2029 capital planning process. The program report is available on the [FY25 Budget Documents webpage](#). In 2023, the Select Board worked with the state legislative delegation to secure funding to help reduce the local burden of funding capital projects. This included funding for Fire Department CPR machines, voting technology for Town Meeting, and \$100,000 for culvert maintenance and repair. We thank our 2023 state legislative team, Senator Bruce Tarr, and Representatives Tram Nguyen and Adrienne Ramos, for obtaining these funds and for their continued support of the Town of Boxford.

The Select Board completed the purchase of the Dorman Property on Georgetown Road in the summer of 2023. CPA funds totaling \$1.5M were appropriated at the 2023 Town Meeting for the purchase. The Select Board will be working on the necessary Conservation Restriction for the property in 2024.

In 2023, the School Committee worked collaboratively with the Sustainability Committee, Permanent Building Committee, Finance Committee, and Select Board on the feasibility of replacing the HVAC system at Spofford Pond Elementary School through electrification. \$75,000 of funds were appropriated by the 2023 Town Meeting for a feasibility study, which is being undertaken by architectural firm CMTA. CMTA's consultant team is exploring options for the electrification of the HVAC system and will be generating schematic information and cost estimates specific to Spofford. The Feasibility & Schematic Design would provide a plan for the next steps, including funding full design and construction plans for bidding.

The May 2023 Town Meeting also approved funding for the schematic design of a new DPW facility. Through a competitive procurement process, the Permanent Building Committee contracted with and has been working with Helene-Karl Architects (HKA) to develop a program for a new facility. The schematic design will be presented to the public prior to May 14, 2024 Town Meeting, and the Town will be seeking additional funding to complete the design in 2024. Select Board member Chuck Costello represents the Board on the Permanent Building Committee for this project.

## **Regional Animal Control/ Animal Inspection Program**

With the retirement of Animal Control Office Helen Philips and Animal Inspector Allison Haynes in 2023, the Select Board executed an Intermunicipal Agreement with the towns of Ipswich, Newbury, and Rowley for a regional Animal Control/ Animal Inspector program. The Town of Ipswich serves as the lead/ host community, having existing facilities and equipment suitable for a regional program, including a recently renovated animal shelter facility and newer vehicles. By regionalizing and sharing costs, the program ensures 7 days-per-week coverage and expanded hours of service for animal control and animal inspection services for the participating communities. Boxford resident Megan Sousa has served as the



Ipswich ACO for many years and is now leading the regional program. It officially launched in July of 2023.

### **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.

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.

### **Investments in Technology**

The Select Board, through the Town Administrator, has been focusing on investing in technology to improve local government services. In April 2023, the Inspectional Services Department launched online permitting. Using the web-based platform OpenGov, residents and contractors can apply for permits without having to come to Town Hall. 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. [Click here to access Boxford's online building permitting software.](#) The Town was successful in receiving a \$31,600 state Community Compact Cabinet Information Technology grant to purchase and launch online the permitting software for the Building Department.

In 2023, the DPW and Permanent Building Committee launched OperationsHero, a facilities management software system that tracks and organizes 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. Funding for this project was approved at the May 2022 Annual Town Meeting.

Also, in 2023, the Town began the process of overhauling the website, [www.boxfordma.gov](http://www.boxfordma.gov). The Select Board's staff is working with website provider CivicPlus on a complete redesign that should improve usability and navigability on a new improved platform. The new website should launch in the summer of 2024.

### **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 with 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 Select Board and Town Administrator attended several DPU meetings and public hearings in 2023 to facilitate the Department's approval of the plan. Through this effort, DPW approved the plan in January 2023. The program will launch in June 2024. Additional information can be found on [boxfordelectricity.com](http://boxfordelectricity.com).

### **MBTA Communities**

The Select Board addressed the state's new MBTA Communities Program in 2022 and the effects it could have on Boxford. 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 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 submitted a Compliance Action Plan in 2023, but the Select Board made it clear in the plan that 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 continues to work with the Merrimack Valley Planning Commission (MVPC), who is providing the Town technical assistance in 2023, through a Mass Housing Partnership 3A grant. In October 2023, the MVCP presented the Select

Board and Planning Board a potential MBTA Communities-compliant zoning district in north Boxford. Please visit the project website at [BoxfordMA.gov/MBTACommunities](https://BoxfordMA.gov/MBTACommunities) for more information on the process and for any upcoming public information sessions. The Town will continue to work with the Merrimack Valley Planning Commission in 2024, to better understand how and whether the Town of Boxford will comply with Section 3A by the end of 2025.

### **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 2023. We look forward to celebrating greater successes, together, in 2024.



# TOWN CLERK



Town of Boxford Annual Town Meeting Minutes May 9, 2023

Boxford's Annual Town Meeting was called to order by Moderator Gerald Johnston on Tuesday, May 9, 2023 at 7:00pm in the Masconomet Auditorium with 441 voters in attendance.

Barbara Jessel, Chair of the Select Board presented Moderator Gerald "Jerry" Johnston with a proclamation declaring Wednesday, May 10, 2023 Gerald "Jerry" Johnston Day in the Town of Boxford, in appreciation of his dedicated service to the Town in serving as Town Moderator for twenty-five years, presiding over thirty-three Town Meetings, serving on the Board of Selectmen, Finance Committee and other volunteer positions.

Representatives Tram Nguyen and Adrienne Ramos presented Moderator Johnston with a citation for his service from the Massachusetts House of Representatives and Senator Bruce Tarr presented Moderator Johnston with a citation for his service from the Massachusetts Senate.

The Boxford Board of Health presented longtime member Dr. Richard Taylor with a citation for his thirty plus years of service on that Board, protecting and improving the quality of life for Boxford Residents. Dr. Taylor was also presented with citations from the Massachusetts House of Representatives and Senate for his service to the Town.

**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 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 agreements** recently negotiated and ratified by the Select Board between the Town and the following Unions which have terms of July 1, 2023 through June 30, 2026:

- **American Federation of State, County and Municipal Employees, AFL-CIO Council #93, Local 939, Clerical/ Library**
- **International Association of Fire Fighters, AFL-CIO Local 5305, Boxford Professional Fire Fighters**
- **International Brotherhood of Teamsters Local 25, Boxford Police Patrol Officers**
- **Boxford Communications Dispatchers and Police Secretarial Employees Association**
- **Boxford Police Reserve Association**

Said collective bargaining agreements are 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 and duly seconded to appropriate the first-year cost items for the four collective bargaining agreements listed in the Warrant, with funding therefor to be included in the general operating budget for the Town:

- **American Federation of State, County and Municipal Employees, AFL-CIO Council #93, Local 939, Clerical/ Library, July 1, 2023 to June 30, 2026**
- **International Association of Fire Fighters, AFL-CIO Local 5305, Boxford Professional Fire Fighters, July 1, 2023 to June 30 2026**
- **International Brotherhood of Teamsters Local 25, Boxford Police Patrol Officers, July 1, 2023 to June 30, 2026**
- **Boxford Communications Dispatchers and Police Secretarial Employees Association, July 1, 2023 to June 30, 2026**
- **Boxford Police Reserve Association, July 1 2023 to June 30, 2024**

This article passed by unanimous voice vote.

**ARTICLE 3.** To see if the Town will vote to adopt the Classification Plan and Compensation Plan for FY 2024, as submitted by the Personnel Board under Chapter 23 of the Town Code; said Classification Plan and Compensation Plan as printed on pages 14 through 16 of this warrant; funding for estimated costs of said plan included in the general operating budget of Town in Article 4; or take any other action thereon.

Sponsored and Supported by the Personnel Board  
Select Board recommends adoption of this article  
Finance Committee to make recommendation at Town Meeting

It was moved and duly seconded to adopt the Classification Plan and Compensation Plan for FY2024, as written in the Warrant, with funding therefor to be included in the general operating budget of Town. This motion 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 2024, 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: ~~\$39,343,454~~ \$39,593,454**  
Select Board recommends adoption of this article  
The proposed budget is printed on pages 12 and 13 of this warrant.

It was moved and duly seconded to raise and appropriate **\$39,591,750**, and to transfer from the "Fund Balance Reserved for Debt Service" **\$1,704** for a total appropriation of **\$39,593,454** for the use of several departments 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 see if the Town will vote **to raise and appropriate \$75,000** for the Medical Response Pilot Program in the Fiscal Year 2024 Fire Department budget; or take any other action thereon.

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

It was moved and duly seconded to raise and appropriate \$75,000 for the Medical Response Pilot Program in the Fiscal Year 2024 Fire Department budget. This motion passed by unanimous voice vote.

**ARTICLE 6.** To see if the Town will vote **to raise and appropriate the sum of \$265,216** for the purpose of additionally funding the Fiscal Year 2024 Elementary School Budget; provided, however, that the appropriation authorized herein shall be subject to and contingent upon approval of the voters at the Town Election to assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 1/2, so called; or take any other action thereon.

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

It was moved and duly seconded **to raise and appropriate the sum of \$265,216** for the purpose of additionally funding the Fiscal Year 2024 Elementary School Budget; provided that the appropriation authorized herein shall be subject to and contingent upon approval of the voters at the Town Election to assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 1/2, so called. This motion passed by unanimous voice vote.

**ARTICLE 7.** To see if the Town will vote **to raise and appropriate or transfer from available funds the sum of \$266,316** for the purposes of additionally funding the Fiscal Year 2024 Masconomet Regional School District Assessment, thereby meeting the Town's total District assessment, provided, however, that the appropriation authorized herein shall be subject to and contingent upon approval of the voters at the Town Election to assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 1/2, so called; or take any other action thereon.

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

It was moved and duly seconded **to raise and appropriate the sum of \$266,316** for the purpose of additionally funding the Fiscal Year 2024 Masconomet Regional School District Assessment; provided that the appropriation authorized herein shall be subject to and contingent upon approval of the voters at the Town Election to assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 1/2, so called. This motion passed by unanimous voice vote.

**ARTICLE 8.** To see if the Town will vote to **transfer and appropriate from Free Cash the sum of \$3,409.48** to be expended by the Town to fund bills from FY2022 for snow and ice treatment; or take any other action thereon.

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

It was moved and duly seconded to **transfer and appropriate from Free Cash the sum of \$3,409.48** to be expended by the Town to fund bills from FY2022 for snow and ice treatment. This motion passed by unanimous voice vote.

**ARTICLE 9.** To see if the Town will vote, pursuant to the provisions of G.L. c.40, §5B, **to create a new special purpose stabilization fund, to be known as the Opioid Settlement Stabilization Fund**, which may be expended for all of the purposes allowed by law, including those outlined in applicable opioid-litigation settlement documents, a document prepared by the Substance Abuse Bureau of the Commonwealth's Office of Health and Human Services Department, found at [www.mass.gov/doc/massachusetts-abatement-terms/download](http://www.mass.gov/doc/massachusetts-abatement-terms/download) entitled "Abatement Strategies", and consistent with any state guidelines or regulations further clarifying allowable uses of opioid litigation settlement funds; and further, to adopt the last paragraph of said §5B and dedicate to such fund, without further appropriation, 100% of the opioid litigation settlement funds received by the Town; and further, to transfer from Free Cash a sum of money equal to that received by the Town from opioid litigation settlements resulting from the Town's participation in the national Opioid Multi-District Litigation into said Opioid Settlement Stabilization Fund; or take any other action related thereto.

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

It was moved and duly seconded to approve Article 9 as written in the warrant and to transfer from Free Cash the sum of \$40,340 to the Opioid Settlement Stabilization Fund, which is equal to that received by the Town from opioid litigation settlements resulting from the Town's participation in the national Opioid Multi-District Litigation to date. This motion passed by unanimous voice vote.

**ARTICLE 10.** To see if the Town will vote to set the following **annual curbside solid waste collection fees: \$6.00 for each 32-gallon overflow bag; \$52 for an additional 64-gallon trash barrel; \$120 per year collection fee per additional 64-gallon barrel**; 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 and duly seconded to **set the annual curbside solid waste collection fees at \$4.00** for each 32-gallon bag or container (each use). This motion passed by unanimous voice vote.

**ARTICLE 11.** To **act on the list of proposed equipment and capital purchases** for FY 2024 and see what sums of money the Town will vote to transfer from Free Cash, for the use of several departments for fiscal year 2024, 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: **\$518,200**  
Finance Committee recommends adoption of this article  
Permanent Building Committee recommendations as noted  
Sustainability Committee recommendation as noted  
The proposed FY24 capital budget is printed on page 17 of this warrant.

It was moved and duly seconded **to transfer and appropriate from Free Cash the sum of \$518,200** to fund the following equipment and capital purchases for FY 2024

- IT Hardware, \$27,000
- Replace Police Department Tasers and Cartridges, \$17,000
- Handheld Radar Police Department, \$5,000
- CPR Machines Fire Department, \$44,200
- Electronic Handheld Voting Devices Town Meeting, \$12,000
- Spofford School Flooring Year 2, \$90,000
- Spofford School – Feasibility and Design HVAC Electrification, \$75,000
- Engineering Design Services for new DPW Facility, Phase II, \$248,000

This motion passed by unanimous voice vote.

**ARTICLE 12.** To see if the Town will vote **to transfer and appropriate from Free Cash a sum of money** to be expended under the direction of the Permanent Building Committee, with the advice of the School Administration, to install security camera systems at Harry Lee Cole Elementary School (\$150,000) and Spofford Pond Elementary School (\$150,000), for a total expenditure of \$300,000, including all incidental and related expenses, or take any other action thereon.

Sponsored by the Select Board  
Boxford School Committee recommends adoption of this article  
Select Board to make recommendation at Town Meeting  
Finance Committee to make recommendation at Town Meeting  
Permanent Building Committee to make recommendation at Town Meeting

It was moved and duly seconded **to transfer and appropriate from Free Cash the sum of \$145,000** to be expended under the direction of the Permanent Building Committee, with the advice of the School Administration, to install security camera systems at Harry Lee Cole Elementary School and Spofford Pond Elementary School, including all incidental and related expenses. This motion passed by unanimous voice vote.

**ARTICLE 13.** To see if the Town will vote **to transfer and appropriate from Free Cash the sum of \$167,451** to be expended by the Masconomet Regional School District Committee, with the advice of the School Superintendent, to design and permit artificial turf athletic fields, stadium, restrooms, lock rooms, press box, and concession stand, including all incidental and related expenses, or take any other action thereon.

Sponsored and supported by the Masconomet Regional District School Committee  
Finance Committee does not recommend adoption of this article  
Select Board does not recommend adoption of this article

It was moved and duly seconded to **transfer and appropriate from Free Cash the sum of \$167,451** to be expended by the Masconomet Regional School District Committee, with the advice of the School Superintendent, to design and permit artificial turf athletic fields, stadium, restrooms, lock rooms, press box, and concession stand, including all incidental and related expenses. This motion passed by majority hand count.

**ARTICLE 14.** To see if the Town will vote to appropriate **\$550,000.00** to be expended, under the direction of the Select Board, to purchase and equip a replacement fire truck mini pumper tanker vehicle (to be known as Engine 6), 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 said amount 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 and duly seconded to borrow and **appropriate \$550,000.00** to be expended, under the direction of Select Board, **to purchase and equip a replacement fire truck mini pumper tanker vehicle (Engine 6)**, including the payment of all costs incidental or related thereto, **as written in the warrant. This motion passed by unanimous voice vote.**

**ARTICLE 15.** 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 2024, with each item to be considered a separate appropriation:

**Appropriations:**

From FY 2024 estimated annual revenues for Lincoln Hall Renovation Bond expense	\$40,775
From FY 2024 estimated annual revenues for Haynes Land Purchase Bond expense	\$116,500
From FY 2024 estimated annual revenues for Aaron Wood Renovation Bond expense	\$14,151
From FY 2024 estimated annual revenues for Boxford Commons Bond expense	\$133,500
From FY 2024 estimated annual revenues for 10 Elm Street Bond Expense	\$75,000
From FY 2024 estimated annual revenues for Committee Administrative Expenses	\$66,469

**Reserves:**



From FY 2024 estimated annual revenues for Community Housing Reserve	\$132,939
From FY 2024 estimated annual revenues for Historic Reserve	\$3,013
From FY 2024 estimated annual revenues for Open Space Reserve	\$16,439
From FY 2024 estimated annual revenues for Budgeted Reserve	\$700,000
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 and duly seconded 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 2024, as written in the warrant. This motion passed by unanimous voice vote.

**ARTICLE 16.** To see if the Town will vote to authorize the Select Board to acquire by purchase, gift, eminent domain, or otherwise all or a portion of a 35+ acre parcel of land on Herrick Road, Boxford, also known as the Dorman Property, shown on a plan of land entitled "Compiled Plan in Boxford, MA Prepared for Town of Boxford," drawn by Donohoe Survey, Inc., dated January 25, 2023, on file with the Town Clerk; that said land be conveyed to the Town of Boxford under the provisions of Massachusetts General Laws, Chapter 44B, as it may hereafter be amended, and to be under the care, custody, management and control of the Select Board and held for the following purposes authorized under the Community Preservation Act:

- a) Acquisition, creation, preservation, rehabilitation and restoration of open space, and
- b) Acquisition, creation, preservation, rehabilitation and restoration of land for recreational use;

and that to fund said purchase including all costs incidental and related thereto including closing costs, legal expenses and feasibility studies and associated plans, to appropriate the sum of 1,500,000 or any other amount; and that to meet this appropriation, the sum of \$1,500,000 be transferred from the Undesignated Community Preservation Fund balance, and to authorize the Select Board to grant conservation restrictions or other such perpetual restrictions as may be permitted pursuant to the Community Preservation Act, on all or any portion of said parcel; and, further, to authorize the Select Board to apply for and accept grants, donations or reimbursements for this purpose in any way connected with the scope of this article, and to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town to effect said purchase, or take any other action thereon.

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

It was moved and duly seconded to approve Article 16 as written in the warrant. This motion passed by unanimous voice vote.

**ARTICLE 17.** To see if the Town will vote to appropriate \$25,000 from the Undesignated Community Preservation Fund balance to fund the preparation of engineering plans, wetland delineation, survey plan, concept designs, preliminary project plan and any other permitting costs for construction of a new playground to replace the existing playground at Johnson Field located at 7A Spofford Road; said funds to be expended under the direction of the Permanent Building Committee, or take any other action thereon.

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

It was moved and duly seconded to appropriate \$25,000 from the Undesignated Community Preservation Fund balance to fund the preparation of engineering plans, wetland delineation, survey plan, concept designs, preliminary project plan and any other permitting costs for construction of a new playground to replace the existing playground at Johnson Field located at 7A Spofford Road; said funds to be expended under the direction of the Permanent Building Committee. This motion passed by unanimous voice vote.

**ARTICLE 18.** To see if the Town will vote to appropriate \$3,000 from the Community Preservation Historic Fund balance to help fund the demolition of an existing retaining wall and the construction of a new retaining wall at the Mt. Vernon Cemetery located on Main Street and identified as Assessor's map 12, block 1, lot 14, including any related costs and expenses; with matching funds provided by the Mt. Vernon – Brookside Cemetery Corp for a total project costs of \$5,973, said funds to be expended under the direction of 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 and duly seconded to appropriate \$3,000 from the Community Preservation Historic Fund balance to help fund the demolition of an existing retaining wall and the construction of a new retaining wall at the Brookside Cemetery as described in the warrant. This motion passed by unanimous voice vote.

**ARTICLE 19.** To see if the Town will vote to (a) authorize the Select Board to acquire, by purchase, and/or gift, the fee to and/or permanent and/or temporary easements, for public way purposes, including without limitation, for the construction, installation, maintenance, improvement, repair, replacement and/or relocation of a shared path and rights of way, slopes, grading, construction, landscaping, and other appurtenances and/or facilities, to enable the Town to undertake the Boxford/Georgetown Border to Boston Project and for any and all purposes incidental or related thereto, in, on and under certain parcels of land approximately shown on plans entitled "Massachusetts Department of Transportation Highway Division Plan and Profile of Border to Boston Trail in the Towns of Boxford & Georgetown Essex County," prepared by Stantec, on file with the Town Clerk, as said plans may be amended and/or incorporated into an easement plan, and land within 200 feet of said parcels; (b) transfer the care,

custody, and control of a portion or portions of the Town-owned property or properties shown on the aforesaid plans from the board or officer having custody of the same for the purposes for which such properties are currently held to the Select Board for shared path and public way purposes and further to dedicate said portions of the Town-owned properties to the foregoing purposes, and, if applicable, authorize the Select Board to submit petitions to the General Court to allow the foregoing under Article 97 of the Massachusetts Constitution or otherwise; (c) authorize the Select Board to enter into all agreements and take any and all actions as may be necessary or appropriate to effectuate the foregoing purposes; or take any other action thereon.

Sponsored and supported by the Select Board  
Border to Boston Trail Committee recommends adoption of this article

It was moved and duly seconded to approve Article 19 as printed in the warrant. This motion passed by unanimous voice vote.

**ARTICLE 20.** To see if the Town will vote to authorize the Select Board to acquire, by gift, or otherwise, a permanent easement for the purpose of access to and the right to operate, maintain, repair and replace a fire hydrant located at property known as 791 Main Street, Boxford; and, further, to authorize the Select Board to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town to carry out the purposes of this article, or take any other action thereon.

Sponsored and supported by the Select Board

It was moved and duly seconded to authorize the Select Board to acquire, by gift, or otherwise, a permanent easement for the purpose of access to and the right to operate, maintain, repair and replace a fire hydrant located at property known as 791 Main Street, Boxford; and, further, to authorize the Select Board to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town to carry out the purposes of this article. This article passed by unanimous voice vote.

**ARTICLE 21.** To see if the Town will vote to amend Chapter 7, Section 7-15 the of Town's general bylaw by striking the language as indicated below and by inserting the ***bold, italicized text:***

A Council on Aging of ~~seven~~***nine*** members shall be appointed by the Select Board for four-year overlapping terms of office. The terms of no more than three members shall expire in any calendar year. Members shall be eligible for reappointment for concurrent terms.

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

It was moved and duly seconded to amend Chapter 7, Section 7-15 the of Town's general bylaw as written in the warrant. This motion passed by unanimous voice vote.

**ARTICLE 22.** To see if the Town will vote to amend subsection D of Section IV ("Apportionment of Capital Costs") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, by striking the language as indicated below and by inserting the ***bold, italicized text:***

#### D. Apportionment of Capital Costs

1. All capital costs of the regional school district for ~~each fiscal year~~ **Fiscal Year 2024** shall be apportioned ~~annually~~ to the member towns on the basis of their respective pupil enrollments on October 1 of the preceding year in grades 7 through 12 residing in each member town and receiving education at such town's expense, except that pupils for whom a member town is paying tuition for **non-resident vocational programs or** special education as provided under Chapters 74 and 71B of the General Laws, and pupils attending the Essex North Shore Agricultural and Technical School shall be excluded from the pupil enrollments for this purpose. Each member town's share for ~~each fiscal year~~ **Fiscal Year 2024** shall be determined by computing the ratio which that town's pupil enrollment as specified above bears to the total of such pupil enrollments in all the member towns of the regional school district on that same date. Debt service included in capital costs shall be apportioned as a capital cost of the year in which the same falls due.

**2. All capital costs of the regional school district for Fiscal Year 2025 shall be apportioned to the member towns on the basis of their respective pupil enrollments on October 1 of the preceding four (4) years in grades 7 through 12 residing in each member town and receiving education at such town's expense, except that pupils for whom a member town is paying tuition for non-resident vocational programs or special education as provided under Chapters 74 and 71B of the General Laws, and pupils attending the Essex North Shore Agricultural and Technical School shall be excluded from the pupil enrollments for this purpose. Each member town's share for Fiscal Year 2025 shall be determined by computing the ratio which that town's pupil enrollment as specified above bears to the total of such pupil enrollments in all the member towns of the regional school district on October 1 of the preceding four (4) years. Debt service included in capital costs shall be apportioned as a capital cost of the year in which the same falls due.**

**3. All capital costs of the regional school district for Fiscal Year 2026 and thereafter shall be apportioned to the member towns on the basis of their respective pupil enrollments on October 1 of the preceding five (5) years in grades 7 through 12 residing in each member town and receiving education at such town's expense, except that pupils for whom a member town is paying tuition for non-resident vocational programs or special education as provided under Chapters 74 and 71B of the General Laws, and pupils attending the Essex North Shore Agricultural and Technical School shall be excluded from the pupil enrollments for this purpose. Each member town's share for Fiscal Year 2026 and thereafter shall be determined by computing the ratio which that town's pupil enrollment as specified above bears to the total of such pupil enrollments in all the member towns of the regional school district on October 1 of the preceding five (5) years. Debt service included in capital costs shall be apportioned as a capital cost of the year in which the same falls due.**

Or take any other action thereon.

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

It was moved and duly seconded to amend subsection D of Section IV ("Apportionment of Capital Costs") of the Masconomet Regional School District Agreement, as recommended by the Masconomet Regional School District School Committee, as written in the warrant. This motion passed by unanimous voice vote.



**ARTICLE 23.** To transact any other business that may legally come before said meeting.

It was moved and duly seconded to dissolve Annual Town Meeting. This motion passed by unanimous voice vote.

Moderator Gerald Johnston declared Annual Town Meeting dissolved at 9:55pm.

**A true record,**

**Robin Phelan**

**Boxford Town Clerk**

**OFFICIAL - RESULTS - BOXFORD**  
Annual Town Election May 16, 2023

<b>SELECT BOARD</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
VOTE FOR ONE, 3 YEAR TERM				
<b>Barbara G. Jessel</b>	256	333	259	<b>848</b>
Blanks	67	77	67	211
Write-ins:	31	36	9	76

<b>BOARD OF ASSESSORS</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
VOTE FOR ONE, 3 YEAR TERM				
<b>Jeffrey G. Linehan</b>	262	330	253	<b>845</b>
Blanks	88	114	80	282
Write-ins:	31	2	2	35

<b>BOARD OF HEALTH</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
VOTE FOR TWO, 3 YEAR TERM				
<b>Heather Lee Forand</b>	258	318	245	<b>821</b>
Mark P. Mitch	241	301	229	771
Blanks	205	262	192	659
Write-ins:	4	11	4	19

<b>BOXFORD SCHOOL COMMITTEE</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
VOTE FOR TWO, 3 YEAR TERM				
<b>Barbara Bisceglia</b>	255	318	249	<b>822</b>
<b>Stefani M. Buonopane</b>	260	322	247	<b>829</b>
Blanks	177	237	169	583
Write-ins:	16	15	5	36

<b>MASCO SCHOOL COMMITTEE</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
VOTE FOR TWO, 3 YEAR TERM				
<b>Christine P. Bolzan</b>	217	313	226	<b>756</b>

**OFFICIAL - RESULTS - BOXFORD**  
Annual Town Election May 16, 2023

<b>BOARD OF COMMISSIONS OF TRUST FUNDS</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
VOTE FOR ONE, 3 YEAR TERM				
<b>Kathleen Zolla</b>	270	336	262	<b>868</b>
Blanks	79	105	73	257
Write-ins:	5	5	0	10

<b>QUESTION 1</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
Shall the Town of Boxford be allowed to assess an additional \$265,216 in real estate and personal property taxes for the purposes of funding the Fiscal Year 2024 Elementary School Budget beginning July first?				
<b>YES</b>	272	326	254	<b>852</b>
NO	71	109	74	254
Blanks	11	11	7	29

<b>QUESTION 2</b>	Precinct 1	Precinct 2	Precinct 3	<b>TOTAL</b>
Shall the Town of Boxford be allowed to assess an additional \$266,316 in real estate and personal property taxes for the purposes of funding the Fiscal Year 2024 Masconomet Regional School District Assessment beginning July first?				
<b>YES</b>	266	319	256	<b>841</b>
NO	76	115	73	264
Blanks	12	12	6	30

# Vital Statistics

Population: 8,542

Registered Voters: 6,642

Births: 63

Deaths: 54

Marriages: 16

Dog Licenses: 1,275





# FINANCE

*photo courtesy of David Manzi*



**TOWN OF BOXFORD, MASSACHUSETTS**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**



# TOWN OF BOXFORD, MASSACHUSETTS

## CONTENTS

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### FINANCIAL SECTION

Independent Auditors' Report ..... 1-3

Management's Discussion and Analysis..... 4-10

### Basic Financial Statements

#### Government-Wide Financial Statements

Statement of Net Position ..... 11-12

Statement of Activities ..... 13

#### Fund Financial Statements

##### Governmental Funds

Balance Sheet..... 14

Reconciliation of Total Governmental Fund Balances to Net Position of  
Governmental Activities in the Statement of Net Position ..... 15

Statement of Revenues, Expenditures, and Changes in Fund Balances ..... 16

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities ..... 17

##### Fiduciary Funds

Statement of Fiduciary Net Position ..... 18

Statement of Changes in Fiduciary Net Position ..... 19

Notes to Financial Statements..... 20-61

### REQUIRED SUPPLEMENTARY INFORMATION

#### Budget and Actual

Schedule of Revenues, Expenditures, and Other Financing Sources  
(Uses) – Budget and Actual – General Fund ..... 62

Schedule of Revenues, Expenditures, and Other Financing Sources  
(Uses) – Budget and Actual – Community Preservation Fund ..... 63

Notes to Required Supplementary Information for General Fund and  
Community Preservation Fund Budgets ..... 64-65

#### Pension

Schedule of Proportionate Share of the Net Pension Liability ..... 66

Schedule of Pension Contributions ..... 67



# TOWN OF BOXFORD, MASSACHUSETTS

## CONTENTS

---

### OPEB

Schedule of Changes in the Net OPEB Liability .....	68
Schedules of Net OPEB Liability, Contributions, and Investment Returns .....	69

### OTHER INFORMATION

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	70-71
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## INDEPENDENT AUDITORS' REPORT

To the Select Board  
Town of Boxford, Massachusetts

### Report on the Audit of the Financial Statements

#### *Opinions*

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, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Governmental Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the General Fund and Community Preservation Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 February 8, 2024 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.

*Marcum LLP*

Andover, MA  
February 8, 2024

# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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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, 2023.

### **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 are comprised of 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 and 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. The Town's 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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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 Town's near-term financing decisions. Reconciliations are provided to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the General Fund and the Community Preservation Fund (a major fund). A budgetary comparison statement has been provided for the General Fund and the Community Preservation Fund to demonstrate compliance with their budgets.

### ***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 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 \$43,512,259, a change of \$1,586,255.
- At the end of the current fiscal year, governmental funds reported combined ending fund balances of \$15,670,938, a change of \$(697,319) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$4,818,502 a change of \$177,396 in comparison to the prior year.

# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

### Government-Wide Financial Analysis

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

#### Net Position (in Thousands)

	Governmental Activities	
	2023	2022
<b>Assets</b>		
Current and other assets	\$ 20,837	\$ 21,001
Capital assets	<u>67,525</u>	<u>65,753</u>
<b>Total Assets</b>	<u>88,362</u>	<u>86,754</u>
<b>Deferred Outflows of Resources</b>	<u>5,124</u>	<u>4,971</u>
<b>Liabilities</b>		
Other liabilities	4,963	4,624
Long-term liabilities	<u>43,505</u>	<u>41,006</u>
<b>Total Liabilities</b>	<u>48,468</u>	<u>45,630</u>
<b>Deferred Inflows of Resources</b>	<u>1,506</u>	<u>4,169</u>
<b>Net Position</b>		
Net investment in capital assets	56,785	54,287
Restricted	7,690	6,106
Unrestricted	<u>(20,963)</u>	<u>(18,467)</u>
<b>Total Net Position</b>	<u>\$ 43,512</u>	<u>\$ 41,926</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 \$43,512,259, a change of \$1,586,255 in comparison to the prior year.

The largest portion of net position \$56,785,596 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

An additional portion of net position \$7,690,076 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 \$(20,963,413) primarily resulting from unfunded pension and OPEB liabilities.

### Change in Net Position (in Thousands)

	Governmental Activities	
	2023	2022
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 2,370	\$ 1,885
Operating grants and contributions	7,011	6,586
Capital grants and contributions	363	--
General revenues		
Property taxes	33,627	32,689
Excises	1,717	1,671
Penalties, interest, and other taxes	85	92
Grants and contributions not restricted to specific programs	812	788
Investment income (loss)	662	(58)
Miscellaneous	268	72
<b>Total Revenues</b>	46,915	43,725
<b>Expenses</b>		
General government	3,389	2,477
Public safety	4,911	4,615
Education	31,655	30,934
Public works	3,968	3,793
Health and human services	470	421
Culture and recreation	677	1,128
Interest on long-term debt	74	447
Intergovernmental	185	180
<b>Total Expenses</b>	45,329	43,995
<b>Change in Net Position</b>	1,586	(270)
<b>Net Position - Beginning of Year</b>	41,926	42,196
<b>Net Position - End of Year</b>	\$ 43,512	\$ 41,926



# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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### *Governmental Activities*

Governmental activities for the year resulted in a change in net position of \$1,586,255. Key elements of this change are as follows:

General Fund change in fund balance	\$ 127,734
Depreciation expense in excess of principal debt service	(914,662)
Change in pension expense from GASB 75	(79,476)
Change in OPEB expense from GASB 68	(1,095,700)
Capitalized expenditures	4,047,522
Other	(499,163)
	\$ 1,586,255

### **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 \$4,818,502, while total fund balance was \$7,705,242. Unassigned fund balance increased by \$177,396, primarily from favorable budgetary results of \$814,624, less "Free Cash" of \$870,991 appropriated primarily for fiscal year 2024 capital items. 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.

General Fund	6/30/23	6/30/22	Change	% of General Fund Expenditures*
Unassigned fund balance	\$ 4,818,502	\$ 4,641,106	\$ 177,396	12.5%
Total fund balance	\$ 7,705,242	\$ 7,577,508	\$ 127,734	19.9%

\*Expenditure amounts used to calculate the above percentages have been adjusted to exclude the on-behalf payment from the Commonwealth of Massachusetts to the Massachusetts Teachers Retirement System of \$1,916,257.

# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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The total fund balance of the General Fund changed by \$127,734 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 786,927
Expenditures less than budget	27,697
Use of free cash	(1,437,143)
Change in stabilization fund balance	37,894
Change in carryforwards	512,359
Raising of prior year snow and ice deficit	200,000
	\$ 127,734

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

	6/30/23	6/30/22	Change
General stabilization fund	\$ 943,727	\$ 906,654	\$ 37,073
Library stabilization fund	20,910	20,089	821
	\$ 964,637	\$ 926,743	\$ 37,894

### *Community Preservation Fund*

The fund balance of the Community Preservation Fund (major governmental fund) changed by \$728,593, primarily due to operating revenues largely offset by principal payments of outstanding debt obligations.

### *ARPA Grant Fund*

The fund balance of the ARPA Grant Fund (major governmental fund) did not change in fiscal year 2023, as the recognition of revenues offset the corresponding COVID-19 related expenditures.

### *Community Center Construction Fund*

The fund balance of the Community Center Construction Fund (major governmental fund) changed by \$(2,203,358), primarily from the expenditure of prior year permanent financing proceeds.

### *Nonmajor Governmental Funds*

The fund balance of Nonmajor Governmental Funds changed by \$649,712, primarily from timing differences between the receipt and disbursement of grants and permanent financing of capital projects.

# TOWN OF BOXFORD, MASSACHUSETTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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### **General Fund Budgetary Highlights**

There was no difference between the original budget and the final amended budget. The Town experienced favorable operating results for revenues of \$786,927. This was primarily due a budgetary surplus of \$124,700 for excises, due to the Town's conservative budgeting approach for motor vehicle excise taxes, and an investment income surplus of \$360,867 during the year. Furthermore, the Town experienced favorable operating results related to expenditures of \$27,697. The Town over expended the public works line item by \$230,176. This over expenditure is due to snow and ice expenditures, which is permissible under Massachusetts General Laws, and will be raised on the subsequent year's tax recapulation.

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

Total investment in capital assets for governmental activities at year end amounted to \$67,525,744 (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 construction of the building at 10 Elm Street, purchase of a DPW equipment storage building, and the construction of a culvert on Willow Road.

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 including unamortized premiums was \$10,896,000, all of which was backed by the full faith and credit of the Town. The Town also had \$1,211,801 in notes outstanding at year-end.

The Town maintained its 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 Town'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, 2<sup>nd</sup> Floor  
Boxford, Massachusetts 01921

# TOWN OF BOXFORD, MASSACHUSETTS

## STATEMENT OF NET POSITION

JUNE 30, 2023

	<u>Governmental Activities</u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash and short-term investments	\$ 12,693,332
Investments	7,646,463
Receivables:	
Property taxes	189,360
Excises	107,992
Departmental and other	158,841
Intergovernmental	<u>29,862</u>
<b>Total Current Assets</b>	<u>20,825,850</u>
<b>Noncurrent Assets</b>	
Receivables:	
Property taxes	9,945
Capital assets:	
Nondepreciable capital assets	24,514,272
Other capital assets, net of accumulated depreciation	<u>43,011,472</u>
<b>Total Noncurrent Assets</b>	<u>67,535,689</u>
<b>Total Assets</b>	<u>88,361,539</u>
<b>Deferred Outflows of Resources</b>	
Related to pension	2,383,812
Related to OPEB	<u>2,740,405</u>
<b>Total Deferred Outflows of Resources</b>	<u>5,124,217</u>

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

# TOWN OF BOXFORD, MASSACHUSETTS

## STATEMENT OF NET POSITION (CONTINUED)

JUNE 30, 2023

	<u>Governmental Activities</u>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable	712,626
Accrued liabilities	812,903
Notes payable	1,211,801
Unearned revenue	2,090,237
Other current liabilities	134,899
Current portion of long-term liabilities:	
Bonds payable	1,112,000
Compensated absences liability	98,065
Landfill liability	67,727
<b>Total Current Liabilities</b>	<u>6,240,258</u>
<b>Noncurrent Liabilities</b>	
Bonds payable, net of current portion	9,784,000
Compensated absences liability, net of current portion	882,589
Landfill liability, net of current portion	519,499
Net pension liability	16,180,133
Net OPEB liability	14,861,406
<b>Total Noncurrent Liabilities</b>	<u>42,227,627</u>
<b>Total Liabilities</b>	<u>48,467,885</u>
<b>Deferred Inflows of Resources</b>	
Related to pension	1,019,642
Related to OPEB	485,970
<b>Total Deferred Inflows of Resources</b>	<u>1,505,612</u>
<b>Net Position</b>	
Net investment in capital assets	56,785,596
Restricted for:	
Community preservation funds	4,627,861
Grants and other statutory restrictions	3,045,728
Permanent funds:	
Nonexpendable	5,000
Expendable	11,487
Unrestricted	<u>(20,963,413)</u>
<b>Total Net Position</b>	<u>\$ 43,512,259</u>

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

# TOWN OF BOXFORD, MASSACHUSETTS

## STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED JUNE 30, 2023**

	Program Revenues				Net (Expenses)
	Expenses	Charges for Services	Operating	Capital	Revenues and
			Grants and Contributions	Grants and Contributions	Changes in Net Position
					Governmental Activities
<b>Governmental Activities</b>					
General government	\$ 3,388,657	\$ 655,635	\$ 889,629	\$ --	\$ (1,843,393)
Public safety	4,910,978	1,171,458	97,440	51,934	(3,590,146)
Education	31,655,516	419,921	5,189,729	--	(26,045,866)
Public works	3,968,261	49,549	805,088	302,588	(2,811,036)
Health and human services	469,675	28,595	28,800	8,400	(403,880)
Culture and recreation	677,127	44,746	--	--	(632,381)
Interest on long-term debt	73,804	--	--	--	(73,804)
Intergovernmental	185,386	--	--	--	(185,386)
<b>Total Governmental Activities</b>	<u>\$ 45,329,404</u>	<u>\$ 2,369,904</u>	<u>\$ 7,010,686</u>	<u>\$ 362,922</u>	<u>(35,585,892)</u>
<b>General Revenues</b>					
					33,627,233
					1,717,246
					85,234
					811,908
					662,481
					<u>268,045</u>
					<u>37,172,147</u>
					<b>Change in Net Position</b>
					1,586,255
					<b>Net Position</b>
					<u>41,926,004</u>
					<b>End of Year</b>
					<u>\$ 43,512,259</u>

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

# TOWN OF BOXFORD, MASSACHUSETTS

## GOVERNMENTAL FUNDS BALANCE SHEET

JUNE 30, 2023

	General Fund	Community Preservation Fund	ARPA Grant Fund	Community Center Construction Fund	Nonmajor Governmental Fund	Total Governmental Funds
<b>Assets</b>						
Cash and short-term investments	\$ 7,550,123	\$ 38,263	\$ 1,126,304	\$ 156,252	\$ 3,822,390	\$12,693,332
Investments	1,495,223	4,590,146	963,933	--	597,161	7,646,463
Receivables:						
Property taxes	195,670	3,635	--	--	--	199,305
Excises	107,992	--	--	--	--	107,992
Departmental and other	--	--	--	--	158,841	158,841
Intergovernmental	--	--	--	--	29,862	29,862
<b>Total Assets</b>	<b><u>\$ 9,349,008</u></b>	<b><u>\$ 4,632,044</u></b>	<b><u>\$ 2,090,237</u></b>	<b><u>\$ 156,252</u></b>	<b><u>\$ 4,608,254</u></b>	<b><u>\$20,835,795</u></b>
<b>Liabilities</b>						
Accounts payable	\$ 497,756	\$ --	\$ --	\$ --	\$ 214,870	\$ 712,626
Accrued liabilities	707,997	--	--	--	--	707,997
Notes payable	--	--	--	612,634	599,167	1,211,801
Unearned revenue	--	--	2,090,237	--	--	2,090,237
Other liabilities	134,351	548	--	--	--	134,899
<b>Total Liabilities</b>	<b><u>1,340,104</u></b>	<b><u>548</u></b>	<b><u>2,090,237</u></b>	<b><u>612,634</u></b>	<b><u>814,037</u></b>	<b><u>4,857,560</u></b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenues	303,662	3,635	--	--	--	307,297
<b>Fund Balances</b>						
Nonspendable	--	--	--	--	5,000	5,000
Restricted	--	4,627,861	--	--	4,500,759	9,128,620
Committed	2,640,035	--	--	--	107,242	2,747,277
Assigned	246,705	--	--	--	--	246,705
Unassigned	4,818,502	--	--	(456,382)	(818,784)	3,543,336
<b>Total Fund Balances</b>	<b><u>7,705,242</u></b>	<b><u>4,627,861</u></b>	<b><u>--</u></b>	<b><u>(456,382)</u></b>	<b><u>3,794,217</u></b>	<b><u>15,670,938</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 9,349,008</u></b>	<b><u>\$ 4,632,044</u></b>	<b><u>\$ 2,090,237</u></b>	<b><u>\$ 156,252</u></b>	<b><u>\$ 4,608,254</u></b>	<b><u>\$20,835,795</u></b>

*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, 2023

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<b>Total Governmental Fund Balances</b>	\$ 15,670,938
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	67,525,744
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	2,383,812
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	2,740,405
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds.	
Bonds payable	(10,896,000)
Net pension liability	(16,180,133)
Net OPEB liability	(14,861,406)
Compensated absences liability	(980,654)
Landfill liability	(587,226)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	(1,019,642)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	(485,970)
Other	<u>202,391</u>
<b>Net Position of Governmental Activities</b>	<u><u>\$ 43,512,259</u></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, 2023**

	General Fund	Community Preservation Fund	ARPA Grant Fund	Community Center Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property taxes	\$32,805,668	\$ 839,787	\$ --	\$ --	\$ --	\$33,645,455
Excises	1,704,700	--	--	--	--	1,704,700
Penalties, interest, and other taxes	84,155	1,079	--	--	--	85,234
Charges for services	422,177	--	--	--	1,144,635	1,566,812
Intergovernmental	4,575,419	442,833	333,967	20,000	2,790,582	8,162,801
Licenses and permits	564,371	--	--	--	--	564,371
Fines and forfeitures	238,722	--	--	--	--	238,722
Investment income	458,760	186,293	--	--	17,428	662,481
Miscellaneous	67,240	--	--	9,448	191,357	268,045
<b>Total Revenues</b>	<u>40,921,212</u>	<u>1,469,992</u>	<u>333,967</u>	<u>29,448</u>	<u>4,144,002</u>	<u>46,898,621</u>
<b>Expenditures</b>						
Current:						
General government	1,898,475	177,077	333,967	--	435,412	2,844,931
Public safety	3,351,574	--	--	--	656,780	4,008,354
Education	26,985,700	--	--	--	1,518,246	28,503,946
Public works	2,801,862	--	--	--	952,477	3,754,339
Health and human services	381,162	--	--	--	58,103	439,265
Culture and recreation	539,345	--	--	2,232,806	98,272	2,870,423
Employee benefits	3,288,942	--	--	--	--	3,288,942
Intergovernmental	185,386	--	--	--	--	185,386
Debt service:						
Principal	916,500	443,500	--	--	--	1,360,000
Interest	244,532	95,822	--	--	--	340,354
<b>Total Expenditures</b>	<u>40,593,478</u>	<u>716,399</u>	<u>333,967</u>	<u>2,232,806</u>	<u>3,719,290</u>	<u>47,595,940</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>327,734</u>	<u>753,593</u>	<u>--</u>	<u>(2,203,358)</u>	<u>424,712</u>	<u>(697,319)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	--	--	--	--	240,326	240,326
Transfers out	(200,000)	(25,000)	--	--	(15,326)	(240,326)
<b>Total Other Financing Sources (Uses)</b>	<u>(200,000)</u>	<u>(25,000)</u>	<u>--</u>	<u>--</u>	<u>225,000</u>	<u>--</u>
<b>Change in Fund Balance</b>	127,734	728,593	--	(2,203,358)	649,712	(697,319)
<b>Fund Balances, at Beginning of Year</b>	<u>7,577,508</u>	<u>3,899,268</u>	<u>--</u>	<u>1,746,976</u>	<u>3,144,505</u>	<u>16,368,257</u>
<b>Fund Balances, at End of Year</b>	<u>\$ 7,705,242</u>	<u>\$ 4,627,861</u>	<u>\$ --</u>	<u>\$ (456,382)</u>	<u>\$ 3,794,217</u>	<u>\$15,670,938</u>

*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, 2023

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**Net Changes in Fund Balances - Total Governmental Funds** \$ (697,319)

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	4,047,522
Depreciation	(2,274,662)

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	1,360,000
Bond premium amortization	67,000

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.

(31,947)

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 governmental funds:

Change in net pension liability and related deferred outflows and inflows	(79,476)
Change in net OPEB liability and related deferred outflows and inflows	(1,095,700)
Change in compensated absences liability	3,741
Change in landfill liability	61,276
Other differences.	225,820

**Change in Net Position of Governmental Activities** \$ 1,586,255

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

# TOWN OF BOXFORD, MASSACHUSETTS

## FIDUCIARY FUNDS STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2023

	Other Post Employment Benefits Trust Fund	Private Purpose Trust Funds	Custodial Funds
<b>Assets</b>			
Cash and short-term investments	\$ --	\$ 1,146	\$ 3,651
Investments:			
Corporate bonds	--	35,996	--
Corporate equities	--	22,421	--
External investment pool	4,986,331	--	--
Federal agency securities	--	3,699	--
Fixed income mutual funds	--	683	--
Market-linked certificates of deposit	--	658	--
U.S. Treasury notes	--	26,215	--
Total Investments	<u>4,986,331</u>	<u>89,672</u>	<u>--</u>
<b>Total Assets</b>	<u>4,986,331</u>	<u>90,818</u>	<u>3,651</u>
<b>Net Position</b>			
Restricted for OPEB purposes	4,986,331	--	--
Restricted for individuals	<u>--</u>	<u>90,818</u>	<u>3,651</u>
<b>Total Net Position</b>	<u>\$ 4,986,331</u>	<u>\$ 90,818</u>	<u>\$ 3,651</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, 2023**

	Other Post Employment Benefits Trust Fund	Private Purpose Trust Funds	Custodial Funds
<b>Additions</b>			
Employer contributions	\$ 1,036,134	\$ --	\$ --
Amounts withheld from employees	--	--	69,445
Investment income, net	268,491	3,252	--
Other	--	20,250	--
<b>Total Additions</b>	<u>1,304,625</u>	<u>23,502</u>	<u>69,445</u>
<b>Deductions</b>			
Benefit payments to plan members and beneficiaries	736,134	--	--
Payments on behalf of employees	--	--	72,086
Other	--	15,537	--
<b>Total Deductions</b>	<u>736,134</u>	<u>15,537</u>	<u>72,086</u>
<b>Change in Net Position</b>	568,491	7,965	(2,641)
<b>Restricted Net Position</b>			
Beginning of Year	<u>4,417,840</u>	<u>82,853</u>	<u>6,292</u>
End of Year	<u>\$ 4,986,331</u>	<u>\$ 90,818</u>	<u>\$ 3,651</u>

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

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Boxford, Massachusetts (the Town) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the significant policies of the Town:

#### ***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 2023, it was determined that no entities met the component unit requirements of GASB 14 (as amended) criteria.

#### ***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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *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. 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*

##### *Fund Financial Statements (Continued)*

- 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 ARPA Grant Fund is used to account for revenues and expenditures related to American Rescue Plan Act grant.
- The Community Center Construction Fund is used to account for revenues and expenditures related to the community center capital project.

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 insurance benefits for retired employees.
- The Private-Purpose Trust Funds are used to account for trust arrangements, other than those properly reported in permanent funds, under which principal and investment income exclusively benefit individuals.
- 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.



# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *CASH AND INVESTMENTS (CONTINUED)*

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

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***CAPITAL ASSETS (CONTINUED)***

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.

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
Equipment and machinery	5
Land improvements	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 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *FUND EQUITY (CONTINUED)*

##### *Fund Balance (Continued)*

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, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes the unspent balance of capital projects funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.
- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations approved at Town Meeting, General Fund surplus fund balance that has been appropriated as a funding source for a specific purpose, and special purpose stabilization 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 and funds reserved by Town management for future debt service payments.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit funds. 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *FUND EQUITY (CONTINUED)*

##### *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 GAAP 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 revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

### NOTE 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

#### *BUDGETARY INFORMATION (CONTINUED)*

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, 2023. It is anticipated that the deficits in these funds will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

### NOTE 3 - DEPOSITS AND INVESTMENTS

Massachusetts General Laws (MGL), Chapter 44, Section 55 place certain limitation on the nature of deposits and investments available to the Town. Deposits, including demand deposits, money markets, and 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 consist of such obligations. Other allowable investments include certificates of deposits having a maturity date of up to 3 years from the date of purchase, national banks, and Massachusetts Municipal Depository Trust (MMDT). MMDT, which is an external investment pool overseen by the Treasurer of the Commonwealth of Massachusetts, meets the criteria established by 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

#### *DEPOSITS*

##### *Custodial Credit Risk*

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, 2023, none of the Town's bank balance of \$6,357,850 was exposed to custodial credit risk as uninsured and uncollateralized. Additionally, \$6,318,326 was invested in MMDT (the state pool), which is not subject to this disclosure.

#### *INVESTMENTS*

The following is a summary of the Town's investments as of June 30, 2023:

<u>Investment Type</u>	<u>Amount</u>
Corporate bonds	\$ 2,608,414
Corporate equities	1,624,691
External investment pool	4,986,331
Federal agency securities	615,971
Fixed income mutual funds	49,469
Market-linked certificates of deposit	47,707
U.S. Treasury notes	<u>2,789,883</u>
	<u>\$ 12,722,466</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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

#### *INVESTMENTS (CONTINUED)*

##### *Custodial Credit Risk - Investments (Continued)*

As of June 30, 2023, the Town did not have investments subject to custodial credit risk exposure as all assets were held in the Town's name. All of the Town's investments were held in financial institutions that are members of the Securities Investor Protection Corporation (SIPC).

##### *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, 2023, 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 were as follows (U.S. Treasury notes have an implied rating of AAA):

Investment Type	Amount	Rating as of Year End					Not Readily Available
		Aaa	A2	A1	Baa1	Baa2	
Corporate bonds	\$2,608,414	\$ 319,087	\$ 660,648	\$ 307,227	\$ 528,044	\$ 793,408	\$ --
Federal agency securities	615,971	615,971	--	--	--	--	--
Fixed income mutual funds	49,469	--	--	--	--	--	49,469
Market-linked certificates of deposit	47,707	--	--	--	--	--	47,707
	<u>\$3,321,561</u>	<u>\$ 935,058</u>	<u>\$ 660,648</u>	<u>\$ 307,227</u>	<u>\$ 528,044</u>	<u>\$ 793,408</u>	<u>\$ 97,176</u>



# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2023

#### NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

##### *INVESTMENTS (CONTINUED)*

##### *Concentration of Credit Risk*

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 is to limit the amount that may be invested 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, 2023, the Town did 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 the Community Preservation Fund, stabilization, and trust funds that are invested in U.S. Treasury or U.S. agency obligations that may be sold prior to maturity. As of June 30, 2023, the Town's investments were in compliance with these policies.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations was as follows at June 30, 2023:

Investment Type	Amount	Investment Maturities (in Years)			Not Readily Available
		Less Than 1	1-5	6-10	
Corporate bonds	\$ 2,608,414	\$ 497,609	\$ 2,110,805	\$ --	\$ --
Federal agency securities	615,971	347,928	268,043	--	--
Fixed income mutual funds	49,469	--	--	--	49,469
Market-linked certificates of deposit	47,707	--	47,707	--	--
U.S. Treasury notes	<u>2,789,883</u>	<u>1,380,367</u>	<u>1,409,516</u>	--	--
	<u>\$ 6,111,444</u>	<u>\$ 2,225,904</u>	<u>\$ 3,836,071</u>	<u>\$ --</u>	<u>\$ 49,469</u>

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

#### *INVESTMENTS (CONTINUED)*

##### *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. At June 30, 2023, the Town's investments were in compliance with this policy.

#### *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 an asset or liability 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.

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)**

***FAIR VALUE (CONTINUED)***

The Town had the following fair value measurements as of June 30, 2023:

Investment Type	Amount	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:				
Corporate bonds	\$ 2,608,414	\$ --	\$ 2,608,414	\$ --
Corporate equities	1,624,691	1,624,691	--	--
Federal agency securities	615,971	--	615,971	--
Fixed income mutual funds	49,469	49,469	--	--
Market-linked certificates of deposit	47,707	--	47,707	--
U.S. Treasury notes	2,789,883	2,789,883	--	--
Investments measured at net asset value (NAV):				
External investment pool	4,986,331	N/A	N/A	N/A
	<u>\$ 12,722,466</u>	<u>\$ 4,464,043</u>	<u>\$ 3,272,092</u>	<u>\$ --</u>

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 security's relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

**NOTE 4 - PROPERTY TAXES AND EXCISES RECEIVABLE**

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, respectively.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 4 - PROPERTY TAXES AND EXCISES RECEIVABLE (CONTINUED)

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. The actual fiscal year 2023 tax levy reflected an excess capacity of \$1,737,095.

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 excises receivable at June 30, 2023 consisted of the following:

	Current Portion	Long- Term Portion
Real estate taxes	\$ 159,652	\$ --
Personal property taxes	701	--
Community preservation act	3,635	--
Tax liens	<u>25,372</u>	<u>9,945</u>
Total Property Taxes	<u>\$ 189,360</u>	<u>\$ 9,945</u>
Motor vehicle excise	<u>\$ 107,992</u>	

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 5 - INTERGOVERNMENTAL RECEIVABLES**

This balance represents reimbursements requested from federal and state agencies for expenditures incurred in fiscal year 2023.

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Land improvements	\$ 475	\$ --	\$ --	\$ 475
Buildings and building improvements	32,818	314	--	33,132
Machinery, equipment, and vehicles	8,294	131	(360)	8,065
Infrastructure	42,960	621	(510)	43,071
<b>Total Capital Assets, Being Depreciated</b>	<b>84,547</b>	<b>1,066</b>	<b>(870)</b>	<b>84,743</b>
Less accumulated depreciation for				
Land improvements	(308)	(19)	--	(327)
Buildings and building improvements	(13,855)	(908)	--	(14,763)
Machinery, equipment, and vehicles	(5,896)	(406)	360	(5,942)
Infrastructure	(19,758)	(942)	--	(20,700)
<b>Total Accumulated Depreciation</b>	<b>(39,817)</b>	<b>(2,275)</b>	<b>360</b>	<b>(41,732)</b>
<b>Capital Assets, Being Depreciated, Net</b>	<b>44,730</b>	<b>(1,209)</b>	<b>(510)</b>	<b>43,011</b>
Capital assets, not being depreciated:				
Land	21,003	--	--	21,003
Construction in progress	20	3,491	--	3,511
<b>Total Capital Assets, Not Being Depreciated</b>	<b>21,023</b>	<b>3,491</b>	<b>--</b>	<b>24,514</b>
<b>Capital Assets, Net</b>	<b>\$ 65,753</b>	<b>\$ 2,282</b>	<b>\$ (510)</b>	<b>\$ 67,525</b>

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

General government	\$	348
Public safety		494
Education		278
Public works		964
Health and human services		2
Culture and recreation		189
		<hr/>
	\$	<u>2,275</u>

### NOTE 7 - DEFERRED OUTFLOWS OF RESOURCES

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

### NOTE 8 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable represent fiscal year 2023 expenditures paid after July 1, 2023. Accrued liabilities primarily represents fiscal year 2023 salaries paid after year end.

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 9 - NOTES PAYABLE**

The Town had the following notes outstanding at June 30, 2023:

Purpose	Interest Rate	Date of Issue	Date of Maturity	Balance at 6/30/23
27 Main St. Purchase	4.00%	06/22/23	06/21/24	\$ 438,167
Cummings House Renovation and Restoration	4.00%	06/22/23	06/21/24	612,634
Elementary Schools Site Renovations	4.00%	06/22/23	06/21/24	<u>161,000</u>
				<u>\$1,211,801</u>

The following summarizes activity in notes payable during fiscal year 2023:

Purpose	Balance Beginning of Year	Paydown	Rollover	Balance End of Year
27 Main St. Purchase	\$ 465,000	\$ (26,833)	\$ (438,167)	\$ --
Cummings House Renovation and Restoration	612,634	--	(612,634)	--
Elementary Schools Site Renovations	336,000	(175,000)	(161,000)	--
27 Main St. Purchase	--	--	438,167	438,167
Cummings House Renovation and Restoration	--	--	612,634	612,634
Elementary Schools Site Renovations	--	--	161,000	161,000
	<u>\$ 1,413,634</u>	<u>\$ (201,833)</u>	<u>\$ --</u>	<u>\$ 1,211,801</u>

**NOTE 10 - UNEARNED REVENUE**

Unearned revenue represents grant funds received by the Town from the American Rescue Plan Act (ARPA). These funds will be used for COVID-19 related expenditures or negative economic impacts of COVID-19 over the next several years.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2023

#### NOTE 11 - 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 and acquisitions. General obligation bonds outstanding were as follows at June 30, 2023. The Town did not have any direct borrowings outstanding as of June 30, 2023.

	Original Issue	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/23
General Obligation Bonds				
Cummings House historic restoration	\$ 245,350	08/01/24	1.25%	\$ 95,000
Elementary schools site planning	163,000	09/01/25	5.00%	120,000
Land acquisition	86,000	10/01/25	1.78%	23,800
Fire station floor drain/tank replacement	102,000	10/01/25	1.79%	28,600
Wood School interior renovations	667,000	10/01/25	1.81%	199,100
Wood School exterior renovations	125,000	10/01/25	1.82%	38,500
Anvil Farm land acquisition	850,000	06/15/26	3.90%	135,000
Haynes land acquisition	1,900,000	06/15/27	3.94%	400,000
Lincoln Hall building renovations	675,000	06/15/27	3.93%	140,000
School remodeling	355,000	09/15/27	1.60%	105,000
Land acquisition	190,000	09/15/27	1.55%	50,000
Fire truck	430,000	09/15/27	1.70%	180,000
Water treatment plant	400,000	09/15/27	1.70%	165,000
Recreational fields	1,050,000	08/01/30	1.56%	750,000
Spofford Pond roof and windows	2,079,650	08/01/37	1.96%	1,725,000
Lockwood lane bridge	280,000	09/01/39	2-5%	260,000
Cumming house CPA	940,000	09/01/41	2-5%	890,000
Cumming house exempt	2,491,000	09/01/41	2-5%	2,365,000
Fire truck pumper tank	660,000	09/01/41	2-5%	625,000
Willow road culvert	510,000	09/01/41	2-5%	480,000
Town hall and library renovations	1,916,000	09/01/41	2-5%	1,815,000
				<u>\$ 10,590,000</u>



**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 11 - LONG-TERM DEBT (CONTINUED)**

***FUTURE DEBT SERVICE***

The annual payments to retire all general obligation bonds outstanding as of June 30, 2023 were as follows:

Year	General Obligation Bonds	
	Principal	Interest
2024	\$ 1,045,000	\$ 320,395
2025	1,025,000	276,012
2026	975,000	314,139
2027	795,000	185,504
2028	660,000	160,517
2029	560,000	139,067
2030	560,000	120,183
2031	505,000	102,258
2032	455,000	91,458
2033	455,000	79,800
2034 - 2038	2,255,000	249,799
2039 - 2042	1,300,000	51,200
	<u>\$ 10,590,000</u>	<u>\$ 2,090,332</u>

***CHANGES IN LONG-TERM LIABILITIES***

During the year ended June 30, 2023, the following changes occurred in long-term liabilities (in thousands):

	Beginning			Ending	Less	Equals
	Balance	Additions	Reductions	Balance	Current	Long-Term
					Portion	Portion
Bonds payable	\$ 11,950	\$ --	\$ (1,360)	\$ 10,590	\$ (1,045)	\$ 9,545
Unamortized premium	373	--	(67)	306	(67)	239
	12,323	--	(1,427)	10,896	(1,112)	9,784
Compensated absences liability	984	--	(3)	981	(98)	883
Landfill liability	648	--	(61)	587	(68)	519
Net pension liability	12,763	3,417	--	16,180	--	16,180
Net OPEB liability	14,287	574	--	14,861	--	14,861
Total	<u>\$ 41,005</u>	<u>\$ 3,991</u>	<u>\$ (1,491)</u>	<u>\$ 43,505</u>	<u>\$ (1,278)</u>	<u>\$ 42,227</u>

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 11 - LONG-TERM DEBT (CONTINUED)

#### *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 Fund and Community Preservation Fund. All other long-term debt is repaid from the funds that the cost relates to, primarily the General Fund.

### NOTE 12 - 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 \$587,226 reported as landfill postclosure care liability at June 30, 2023 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in 2023. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

### NOTE 13 - DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources are the acquisition of net assets that apply 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2023

#### NOTE 14 - GOVERNMENTAL FUNDS - FUND BALANCES

The Town's fund balances as of June 30, 2023 are as follows:

	General Fund	Community Preservation Fund	ARPA Grant Fund	Community Center Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>						
Permanent funds	\$ --	\$ --	\$ --	\$ --	\$ 5,000	\$ 5,000
<b>Total Nonspendable</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,000</u>	<u>5,000</u>
<b>Restricted</b>						
Community preservation funds	--	4,627,861	--	--	--	4,627,861
Special revenue funds:						
School revolving	--	--	--	--	1,032,095	1,032,095
Town revolving	--	--	--	--	234,834	234,834
State grants	--	--	--	--	1,006,818	1,006,818
Federal grants	--	--	--	--	266,162	266,162
Gifts	--	--	--	--	245,823	245,823
Other	--	--	--	--	319,869	319,869
Capital projects funded by borrowing	--	--	--	--	1,383,671	1,383,671
Permanent funds	--	--	--	--	11,487	11,487
<b>Total Restricted</b>	<u>--</u>	<u>4,627,861</u>	<u>--</u>	<u>--</u>	<u>4,500,759</u>	<u>9,128,620</u>
<b>Committed</b>						
Unemployment fund	--	--	--	--	51,921	51,921
Insurance fund	--	--	--	--	55,321	55,321
Library stabilization	20,910	--	--	--	--	20,910
Next year's expenditures:						
Capital	830,651	--	--	--	--	830,651
Other	40,340	--	--	--	--	40,340
Article carryforwards:						
General government	958,235	--	--	--	--	958,235
Public safety	355,388	--	--	--	--	355,388
Education	119,825	--	--	--	--	119,825
Public works	312,686	--	--	--	--	312,686
Health and human services	2,000	--	--	--	--	2,000
<b>Total Committed</b>	<u>2,640,035</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>107,242</u>	<u>2,747,277</u>
<b>Assigned</b>						
General government	8,070	--	--	--	--	8,070
Public safety	27,824	--	--	--	--	27,824
Education	186,467	--	--	--	--	186,467
Public works	9,785	--	--	--	--	9,785
Health and human services	3,234	--	--	--	--	3,234
Employee benefits	4,336	--	--	--	--	4,336
Petty cash	2,425	--	--	--	--	2,425
Debt service	4,564	--	--	--	--	4,564
<b>Total Assigned</b>	<u>246,705</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>246,705</u>
<b>Unassigned</b>						
General Fund	3,874,775	--	--	--	--	3,874,775
General stabilization	943,727	--	--	--	--	943,727
Special revenue fund deficits	--	--	--	--	(313,361)	(313,361)
Capital project fund deficits	--	--	--	(456,382)	(505,423)	(961,805)
<b>Total Unassigned</b>	<u>4,818,502</u>	<u>--</u>	<u>--</u>	<u>(456,382)</u>	<u>(818,784)</u>	<u>3,543,336</u>
<b>Total Fund Balances</b>	<u>\$ 7,705,242</u>	<u>\$ 4,627,861</u>	<u>\$ --</u>	<u>\$ (456,382)</u>	<u>\$ 3,794,217</u>	<u>\$ 15,670,938</u>

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 14 - GOVERNMENTAL FUNDS - FUND BALANCES (CONTINUED)

\* Massachusetts General Laws, Ch. 40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund, along with any additions to or appropriations from the fund, requires a two-thirds vote of the legislative body.

### NOTE 15 - 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 a summary of interfund transfers for fiscal year 2023:

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ --	\$ 200,000
Community Preservation (Major Fund)	--	25,000
Nonmajor Governmental Funds		
Special revenue funds	15,326	15,326
Capital project funds	175,000	--
Expendable trust funds	<u>50,000</u>	<u>--</u>
Subtotal Nonmajor Governmental Funds	<u>240,326</u>	<u>15,326</u>
Total	<u>\$ 240,326</u>	<u>\$ 240,326</u>

Of the transfers out of the General Fund, \$175,000 was approved to be transferred to capital projects funds per article 16 of the May 2022 Annual Town Meeting, to be used to for the rehabilitation of the Little Red School House at the Harry Lee Cole School in Boxford.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 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 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 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](http://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 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%

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### *PLAN DESCRIPTION (CONTINUED)*

##### *Participants' Contributions (Continued)*

For those members entering the 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 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### *PLAN DESCRIPTION (CONTINUED)*

##### *Participant Retirement Benefits (Continued)*

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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### *PLAN DESCRIPTION (CONTINUED)*

##### *Methods of Payment (Continued)*

- 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, 2023 was \$1,551,592, which was equal to its annual required contribution.



# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension 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, 2023, the Town reported a liability of \$16,180,133 for its proportionate share of the System's total net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. 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, 2022, the Town's proportion was 3.487%.

For the year ended June 30, 2023, the Town recognized total pension expense of \$1,635,629. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 504	\$ 277,876
Changes of assumptions	882,968	--
Net difference between projected and actual earnings on pension plan investments	1,500,340	--
Changes in proportion and differences between employer contributions and proportionate share of contributions	--	741,766
	\$ 2,383,812	\$ 1,019,642

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (CONTINUED)

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

Year ended June 30	Amount
2024	\$ 96,617
2025	162,421
2026	358,344
2027	<u>746,788</u>
	<u>\$ 1,364,170</u>

#### ACTUARIAL ASSUMPTIONS

The total pension liability was determined by an actuarial valuation as of January 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement that was updated to a measurement date of December 31, 2022:

COLA	3% of the first \$16,000
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	7.00%

Mortality rates for pre-retirement were based on the RP-2014 Employee Mortality Table projected generationally with Scale MP-2021. Mortality rates for healthy retirees were based on the RP-2014 Healthy Annuitant Mortality Table projected generationally with Scale MP-2021. Mortality rates for disabled retirees were based on the RP-2014 Healthy Annuitant Mortality Table set forward two years projected generationally with Scale MP-2021.

#### 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### *TARGET ALLOCATIONS (CONTINUED)*

These returns 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, adding expected inflation.

The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term investment rate of return assumption are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Real Rate of Return Arithmetic Average
Domestic equity	21.20%	7.10%
International developed markets equity	12.20%	6.90%
International merging markets equity	4.70%	9.60%
Core fixed income	13.80%	4.70%
High-yield fixed income	7.00%	3.80%
Private equity	17.70%	10.20%
Real estate	11.20%	5.70%
Timberland	3.20%	7.00%
Hedge funds, PCS	9.00%	6.50%
	<u>100.00%</u>	

#### *DISCOUNT RATE*

The discount rate used to measure the total pension liability was 7.00%. 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 16 - ESSEX REGIONAL RETIREMENT SYSTEM (CONTINUED)

#### 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 7.00%, 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
6.00%	7.00%	8.00%
\$ 20,553,493	\$ 16,180,133	\$ 12,507,989

#### *PENSION PLAN FIDUCIARY NET POSITION*

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

### NOTE 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 of Massachusetts on behalf of municipal teachers and municipal teacher retirees. The Commonwealth of Massachusetts 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 of Massachusetts' reporting entity and does not issue a stand-alone audited financial report.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 17 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

#### *PLAN DESCRIPTION (CONTINUED)*

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 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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 17 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

#### CONTRIBUTIONS

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

Membership Date	% of Compensation
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

In addition, members who join MTRS on or after April 2, 2012 will have their withholding rates reduced to 8% for those participating in retirement, otherwise the withholdings are reduced to 6% plus 2% on earnings over \$30,000 a year after achieving 30 years of creditable service.

#### ACTUARIAL ASSUMPTIONS

The net pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of January 1, 2022 rolled forward to June 30, 2022. This valuation used the following assumptions:

- (a) 7.00% 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 from 2012-2020.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 17 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

#### *ACTUARIAL ASSUMPTIONS (CONTINUED)*

- Mortality rates were as follows:
  - Pre-retirement - reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Post-retirement - reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Disability - assumed to be in accordance with the Pub-2010 Teachers Retirees Mortality Table (headcount weighted) projected generationally with Scale MP-2020 (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, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	38.00%	4.20%
Core fixed income	15.00%	0.50%
Private equity	15.00%	7.30%
Portfolio completion strategies	10.00%	2.70%
Real estate	10.00%	3.30%
Value added fixed income	8.00%	3.70%
Timber/natural resources	4.00%	3.90%
	<u>100.00%</u>	

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 17 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)**

***DISCOUNT RATE***

The discount rate used to measure the total pension liability was 7.00%. 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 of Massachusetts' 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 to 6.00%	Current Discount Rate 7.00%	1% Increase to 8.00%
\$ 32,734,080	\$ 25,888,138	\$ 20,094,302

***SPECIAL FUNDING SITUATION***

The Commonwealth of Massachusetts 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 Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68) and the Commonwealth of Massachusetts 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 OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 17 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

#### *TOWN PROPORTIONS*

In fiscal year 2022 (the most recent measurement period), the Town's proportionate share of the MTRS' collective net pension liability was \$23,571,339 based on a proportionate share of 0.091051%. As required by GASB 68, the Town has recognized its portion of the Commonwealth of Massachusetts' contribution of \$1,916,257 as both a revenue and expenditure on the statement of Revenues, Expenditures, and Changes in Fund Balances, and its portion of the collective pension expense of \$1,938,973 as both a revenue and expense on the Statement of Activities.

### NOTE 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 GASB 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 GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This 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, 2023.

#### **GENERAL INFORMATION ABOUT THE OPEB PLAN**

##### *Plan Description*

The Town provides post-employment healthcare insurance 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 Massachusetts General Laws.

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 74 AND GASB 75) (CONTINUED)**

*GENERAL INFORMATION ABOUT THE OPEB PLAN (CONTINUED)*

*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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	151
Active employees	<u>181</u>
	<u>332</u>

**INVESTMENTS**

The OPEB Trust Fund's assets at June 30, 2023 consisted of investments in an external investment pool held in the State Retirees Benefits Trust Fund.

*Rate of Return*

For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 5.79%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 74 AND GASB 75) (CONTINUED)

#### *ACTUARIAL ASSUMPTIONS AND OTHER INPUTS*

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

Inflation	2.5% as of June 30, 2023 and for future periods
Salary increases	3%, annually as of June 30, 2023 and for future periods
Investment rate of return	6.30%, net of OPEB plan investment expense
Municipal bond rate	4.13%
Discount rate	6.28% (previously 6.40%)
Healthcare cost trend rates	6.50% for 2023, fluctuating 0% to an ultimate rate of 3.63% 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

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, set forward 1 year for 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, set forward 1 year for 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 the latest experience study of the Massachusetts PERAC issued in 2014 and their most recent analysis of retiree mortality during 2015 and 2016.

#### *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.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 74 AND GASB 75) (CONTINUED)

#### *TARGET ALLOCATIONS (CONTINUED)*

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, 2023 are summarized in the following table.

Asset Class	Target Asset Allocation	Long-term Expected Real Rate of Return
Domestic Equity - Large Cap	14.50%	4.10%
Domestic Equity - Small/Mid Cap	3.50%	4.55%
International Equity - Developed Market	16.00%	4.64%
International Equity - Emerging Market	6.00%	5.45%
Domestic Fixed Income	20.00%	1.05%
International Fixed Income	3.00%	0.96%
Alternatives	23.00%	5.95%
Real Estate	<u>14.00%</u>	6.25%
	<u>100.00%</u>	

#### *CONTRIBUTIONS*

In addition to the implicit subsidy contribution, the Town is expected to contribute \$250,000 annually beyond pay-as-you-go costs.

#### *DISCOUNT RATE*

The discount rate used to measure the net OPEB liability was 6.28%. 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 not projected to be available to make all projected future benefit payments of current plan members. As a result, a blended discount rate was used based on the combination of the investment rate of return of 6.30% through fiscal year 2089 and municipal bond rate of 4.13% thereafter.

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 74 AND GASB 75) (CONTINUED)**

***NET OPEB LIABILITY***

The components of the net OPEB liability, measured as of June 30, 2023, were as follows:

Total OPEB liability	\$ 19,847,737
Plan fiduciary net position	<u>4,986,331</u>
Net OPEB Liability	<u>\$ 14,861,406</u>

Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	25.12%
--	--------

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	<u>\$ 18,704,813</u>	<u>\$ 4,417,840</u>	<u>\$ 14,286,973</u>
Changes for the year:			
Service cost	432,836	--	432,836
Interest	1,201,619	--	1,201,619
Contributions - employer	--	1,036,134	(1,036,134)
Net investment income	--	268,491	(268,491)
Changes in assumptions	244,603	--	244,603
Benefit payments	<u>(736,134)</u>	<u>(736,134)</u>	<u>--</u>
Net Changes	<u>1,142,924</u>	<u>568,491</u>	<u>574,433</u>
Balances, End of Year	<u>\$ 19,847,737</u>	<u>\$ 4,986,331</u>	<u>\$ 14,861,406</u>

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 74 AND GASB 75) (CONTINUED)**

***CHANGES IN THE NET OPEB LIABILITY (CONTINUED)***

Changes in assumptions reflect a change in the discount rate from 6.40% in 2022 to 6.28% in 2023.

***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 (5.28%)	Current Discount Rate (6.28%)	1% Increase (7.28%)
\$ 17,558,270	\$ 14,861,406	\$ 12,648,568

***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 were 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 (5.50%)	Current Healthcare Cost Trend Rates (6.50%)	1% Increase (7.50%)
\$ 12,422,778	\$ 14,861,406	\$ 17,847,469

**TOWN OF BOXFORD, MASSACHUSETTS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 74 AND GASB 75) (CONTINUED)**

***OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB***

For the year ended June 30, 2023, the Town recognized an OPEB expense of \$2,131,834.

At June 30, 2023, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ --	\$ 485,970
Change in assumptions	2,704,926	--
Net difference between projected and actual OPEB	35,479	--
	<b>\$ 2,740,405</b>	<b>\$ 485,970</b>

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

Year Ended	Amount
June 30	
2024	\$ 785,588
2025	676,699
2026	738,381
2027	53,767
	<b>\$ 2,254,435</b>

**NOTE 19 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 8, 2024, which is the date the financial statements were available to be issued.

The Town purchased land in July of 2023 for \$1,450,000. The Town intends to use this land to further its community preservation efforts.

# TOWN OF BOXFORD, MASSACHUSETTS

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

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### NOTE 20 - COMMITMENTS AND CONTINGENCIES

#### *OUTSTANDING LEGAL ISSUES*

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

#### *GRANTS*

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

#### *ENCUMBRANCES*

At year-end the Town's General Fund had \$239,716 in encumbrances that will be honored in the next fiscal year.

### NOTE 21 - NEW PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 100, *Accounting Changes and Error Corrections (an amendment of GASB Statement No. 62)*, effective for the Town for the fiscal year ending June 30, 2024. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections. Management is currently evaluating the impact of implementing this GASB pronouncement.



**TOWN OF BOXFORD, MASSACHUSETTS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**OTHER FINANCING SOURCES (USES) – BUDGET AND ACTUAL**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original Budget	Final Budget	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 32,836,698	\$ 32,836,698	\$ 32,805,668	\$ (31,030)
Excises	1,580,000	1,580,000	1,704,700	124,700
Penalties, interest, and other taxes	80,000	80,000	84,155	4,155
Charges for services	340,000	340,000	422,177	82,177
Intergovernmental	2,660,268	2,660,268	2,659,162	(1,106)
Licenses and permits	420,000	420,000	564,371	144,371
Fines and forfeitures	20,000	20,000	238,722	218,722
Investment income	60,000	60,000	420,867	360,867
Miscellaneous	183,169	183,169	67,240	(115,929)
<b>Total Revenues</b>	<b>38,180,135</b>	<b>38,180,135</b>	<b>38,967,062</b>	<b>786,927</b>
<b>Expenditures</b>				
General government	2,936,043	2,936,043	2,874,798	61,245
Public safety	3,693,797	3,693,797	3,611,325	82,472
Education	25,384,166	25,384,166	25,375,735	8,431
Public works	2,871,416	2,871,416	3,101,592	(230,176)
Health and human services	396,668	396,668	386,396	10,272
Culture and recreation	525,450	525,450	519,735	5,715
Employee benefits	3,054,788	3,054,788	2,993,278	61,510
Debt service	1,340,118	1,340,118	1,336,033	4,085
Intergovernmental	184,507	184,507	185,386	(879)
Prior year encumbrances	180,815	180,815	155,793	25,022
Prior year snow and ice deficit	200,000	200,000	200,000	--
<b>Total Expenditures</b>	<b>40,767,768</b>	<b>40,767,768</b>	<b>40,740,071</b>	<b>27,697</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,587,633)</b>	<b>(2,587,633)</b>	<b>(1,773,009)</b>	<b>814,624</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(325,000)	(325,000)	(325,000)	--
Use of prior year fund balance (carry forwards)	1,475,490	1,475,490	1,475,490	--
Use of free cash:				
Operating budget	1,435,009	1,435,009	1,435,009	--
Debt service	2,134	2,134	2,134	--
<b>Total Other Financing Sources (Uses)</b>	<b>2,587,633</b>	<b>2,587,633</b>	<b>2,587,633</b>	<b>--</b>
<b>Excess of Revenues and Other Sources</b>				
<b>Over Expenditures and Other Uses</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 814,624</b>	<b>\$ 814,624</b>

*See independent auditors' report and notes to required supplementary information.*

**TOWN OF BOXFORD, MASSACHUSETTS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**COMMUNITY PRESERVATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**OTHER FINANCING SOURCES (USES) – BUDGET AND ACTUAL**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues</b>				
Property taxes	\$ 817,880	\$ 817,880	\$ 839,787	\$ 21,907
Penalties and interest	--	--	1,079	1,079
Intergovernmental	442,833	442,833	442,833	--
Investment income	--	--	186,293	186,293
<b>Total Revenues</b>	<u>1,260,713</u>	<u>1,260,713</u>	<u>1,469,992</u>	<u>209,279</u>
<b>Expenditures</b>				
General government	2,060,097	2,060,097	1,855,402	204,695
Debt service	539,715	539,715	539,322	393
<b>Total Expenditures</b>	<u>2,599,812</u>	<u>2,599,812</u>	<u>2,394,724</u>	<u>205,088</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,339,099)</u>	<u>(1,339,099)</u>	<u>(924,732)</u>	<u>414,367</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(25,000)	(25,000)	(25,000)	--
Use of surplus	1,822,200	1,822,200	1,822,200	--
Use of prior year fund balance (carry forwards)	199,503	199,503	199,503	--
Reservations:				
Community housing	(126,788)	(126,788)	(126,788)	--
Budget reserve	(530,000)	(530,000)	(530,000)	--
Other use	(816)	(816)	(816)	--
<b>Total Other Financing Sources (Uses)</b>	<u>1,339,099</u>	<u>1,339,099</u>	<u>1,339,099</u>	<u>--</u>
<b>Excess of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 414,367</u>	<u>\$ 414,367</u>

*See independent auditors' report and notes to required supplementary information.*

## TOWN OF BOXFORD, MASSACHUSETTS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR GENERAL FUND AND COMMUNITY PRESERVATION FUND BUDGETS

FOR THE YEAR ENDED JUNE 30, 2023

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#### ***BUDGETARY BASIS***

The General Fund and Community Preservation fund final appropriation appearing on the previous pages represents the final amended budgets after all reserve fund transfers and supplemental appropriations.

#### ***BUDGET/GAAP RECONCILIATION***

The budgetary data is based upon accounting principles that differ from GAAP. Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund and the Community Preservation 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.

General Fund	Revenues	Expenditures	Other Financing Sources/(Uses)
GAAP Basis	\$ 40,921,212	\$ 40,593,478	\$ (200,000)
To reverse unbudgeted GASB 24 Massachusetts Teacher Retirement System	(1,916,257)	(1,916,257)	--
Current year carryforwards and continuing appropriations	--	1,987,850	--
Record budgeted use of free cash	--	--	1,437,143
To record use of carryforwards	--	--	1,475,490
Record raising of prior year's snow and ice deficit	--	200,000	--
Reverse effects of combining General Fund and stabilization fund (GASB 54)	(37,893)	--	--
Reclassification of budgeted transfers	--	(125,000)	(125,000)
<b>Budgetary Basis</b>	<u>\$ 38,967,062</u>	<u>\$ 40,740,071</u>	<u>\$ 2,587,633</u>

**TOWN OF BOXFORD, MASSACHUSETTS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR GENERAL FUND AND**  
**COMMUNITY PRESERVATION FUND BUDGETS (CONTINUED)**

**FOR THE YEAR ENDED JUNE 30, 2023**

Community Preservation Fund	Revenues	Expenditures	Other Financing Sources/(Uses)
GAAP basis	\$ 1,469,992	\$ 716,399	\$ (25,000)
Reverse beginning of year appropriation carryforwards from expenditures	--	(199,503)	--
Add end of year appropriation carryforwards to expenditures	--	1,877,828	199,503
Record budgeted use of surplus	--	--	1,822,200
Record budgeted reserves	--	--	(657,604)
<b>Budgetary Basis</b>	<u>\$ 1,469,992</u>	<u>\$ 2,394,724</u>	<u>\$ 1,339,099</u>

**TOWN OF BOXFORD, MASSACHUSETTS**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
(UNAUDITED)**

Essex Regional Retirement System							
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability	
June 30, 2023	December 31, 2022	3.487%	\$ 16,180,133	\$ 5,584,749	289.72%	57.57%	
June 30, 2022	December 31, 2021	3.675%	12,762,825	4,945,967	258.05%	67.01%	
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								
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the Town	Total Net Pension Liability Associated with the Town	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2023	June 30, 2022	0.091000%	\$ --	\$ 23,571,339	\$ 23,571,339	\$ 9,123,303	0.00%	57.75%
June 30, 2022	June 30, 2021	0.092165%	--	20,927,720	20,927,720	8,297,688	0.00%	62.03%
June 30, 2021	June 30, 2020	0.092453%	--	26,390,483	26,390,483	7,562,572	0.00%	50.67%
June 30, 2020	June 30, 2019	0.091337%	--	23,029,746	23,029,746	7,159,323	0.00%	53.95%
June 30, 2019	June 30, 2018	0.092036%	--	21,822,869	21,822,869	6,765,909	0.00%	54.84%
June 30, 2018	June 30, 2017	0.093014%	--	21,286,632	21,286,632	6,518,035	0.00%	54.25%
June 30, 2017	June 30, 2016	0.095524%	--	21,357,123	21,357,123	6,226,940	0.00%	51.12%
June 30, 2016	June 30, 2015	0.094803%	--	19,424,725	19,424,725	6,066,283	0.00%	55.38%
June 30, 2015	June 30, 2014	0.092382%	--	14,685,326	14,685,326	5,664,397	0.00%	61.64%

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

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

*See independent auditors' report.*

**TOWN OF BOXFORD, MASSACHUSETTS**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PENSION CONTRIBUTIONS  
(UNAUDITED)**

**Essex Regional Retirement System**

Fiscal Year	Measurement Date	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2023	December 31, 2022	\$ 1,551,592	\$ 1,551,592	\$ --	\$ 6,701,460	23.15%
June 30, 2022	December 31, 2021	1,523,087	1,523,087	--	6,383,204	23.86%
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	18.77%
June 30, 2016	December 31, 2015	1,006,232	1,006,232	--	5,251,619	19.16%
June 30, 2015	December 31, 2014	936,588	936,588	--	4,610,822	20.31%

**Massachusetts Teachers' Retirement System**

Fiscal Year	Measurement Date	Actuarially Determined Contribution Provided by Commonwealth	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2023	June 30, 2022	\$ 1,916,257	\$ 1,916,257	\$ --	\$ 9,191,136	20.85%
June 30, 2022	June 30, 2021	1,611,484	1,611,484	--	9,123,303	17.66%
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 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**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY**  
**(UNAUDITED)**

	2023	2022	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>							
Service cost	\$ 432,836	\$ 332,587	\$ 299,406	\$ 286,453	\$ 316,568	\$ 297,469	\$ 314,494
Interest	1,201,619	1,025,753	995,801	929,803	895,274	758,436	655,663
Differences between expected and actual experience	—	(649,878)	—	(442,134)	—	1,894,235	—
Changes of assumptions	244,603	3,549,876	441,137	907,664	—	(369,560)	—
Benefit payments, including refunds of member contributions	(736,134)	(821,153)	(776,946)	(727,697)	(650,522)	(639,372)	(497,053)
<b>Net Change in Total OPEB Liability</b>	<b>1,142,924</b>	<b>3,437,185</b>	<b>959,398</b>	<b>954,089</b>	<b>561,320</b>	<b>1,941,208</b>	<b>473,104</b>
<b>Total OPEB Liability - Beginning</b>	<b>18,704,813</b>	<b>15,267,628</b>	<b>14,308,230</b>	<b>13,354,141</b>	<b>12,792,821</b>	<b>10,851,613</b>	<b>10,378,509</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>19,847,737</b>	<b>18,704,813</b>	<b>15,267,628</b>	<b>14,308,230</b>	<b>13,354,141</b>	<b>12,792,821</b>	<b>10,851,613</b>
<b>Plan Fiduciary Net Position</b>							
Contributions - employer	1,036,134	1,121,153	1,076,946	1,027,697	1,000,522	989,372	797,053
Net investment income (loss)	268,491	(174,806)	958,102	58,867	143,244	173,023	187,870
Benefit payments, including refunds of member contributions	(736,134)	(821,153)	(776,946)	(727,697)	(650,522)	(639,372)	(497,053)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>568,491</b>	<b>125,194</b>	<b>1,258,102</b>	<b>358,867</b>	<b>493,244</b>	<b>523,023</b>	<b>487,870</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>4,417,840</b>	<b>4,292,646</b>	<b>3,034,544</b>	<b>2,675,677</b>	<b>2,182,433</b>	<b>1,659,410</b>	<b>1,171,540</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>4,986,331</b>	<b>4,417,840</b>	<b>4,292,646</b>	<b>3,034,544</b>	<b>2,675,677</b>	<b>2,182,433</b>	<b>1,659,410</b>
<b>Net OPEB Liability (Asset) - Ending (a-b)</b>	<b>\$ 14,861,406</b>	<b>\$ 14,286,973</b>	<b>\$ 10,974,982</b>	<b>\$ 11,273,686</b>	<b>\$ 10,678,464</b>	<b>\$ 10,610,388</b>	<b>\$ 9,192,203</b>

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**  
**SCHEDULES OF NET OPEB LIABILITY, CONTRIBUTIONS,**  
**AND INVESTMENT RETURNS**  
**(UNAUDITED)**

	2023	2022	2021	2020	2019	2018	2017
<b>Schedule of Net OPEB Liability</b>							
Total OPEB liability	\$ 19,847,737	\$ 18,704,813	\$ 15,267,628	\$ 14,308,230	\$ 13,354,141	\$ 12,792,821	\$ 10,851,613
Plan fiduciary net position	<u>4,986,331</u>	<u>4,417,840</u>	<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>
<b>Net OPEB Liability (Asset)</b>	<b>\$ 14,861,406</b>	<b>\$ 14,286,973</b>	<b>\$ 10,974,982</b>	<b>\$ 11,273,686</b>	<b>\$ 10,678,464</b>	<b>\$ 10,610,388</b>	<b>\$ 9,192,203</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>							
	25.12%	23.62%	28.12%	21.21%	20.04%	17.06%	15.29%
<b>Covered Employee Payroll</b>	<b>\$ 14,175,550</b>	<b>\$ 13,762,670</b>	<b>\$ 12,130,527</b>	<b>\$ 11,777,211</b>	<b>\$ 10,980,482</b>	<b>\$ 10,660,662</b>	<b>\$ 11,605,943</b>
<b>Net OPEB Liability as a Percentage of Covered Employee Payroll</b>	<b>104.84%</b>	<b>103.81%</b>	<b>90.47%</b>	<b>95.72%</b>	<b>97.25%</b>	<b>99.53%</b>	<b>79.20%</b>
<b>Schedule of Contributions</b>							
Actuarially determined contribution*	\$ 1,185,283	\$ 1,065,932	\$ 885,368	\$ 1,135,524	\$ 1,120,810	\$ 989,774	\$ 992,163
Contributions in relation to the actuarially determined contribution	<u>1,036,134</u>	<u>1,121,153</u>	<u>1,076,946</u>	<u>1,027,697</u>	<u>1,000,522</u>	<u>989,372</u>	<u>797,053</u>
<b>Contribution Deficiency (Excess)</b>	<b>\$ 149,149</b>	<b>\$ (55,221)</b>	<b>\$ (191,578)</b>	<b>\$ 107,827</b>	<b>\$ 120,288</b>	<b>\$ 402</b>	<b>\$ 195,110</b>
<b>Covered Employee Payroll</b>	<b>\$ 14,175,550</b>	<b>\$ 13,762,670</b>	<b>\$ 12,130,527</b>	<b>\$ 11,777,211</b>	<b>\$ 10,980,482</b>	<b>\$ 10,660,662</b>	<b>\$ 11,605,943</b>
<b>Contributions as a Percentage of Covered Employee Payroll</b>	<b>7.31%</b>	<b>8.15%</b>	<b>8.88%</b>	<b>8.73%</b>	<b>9.11%</b>	<b>9.28%</b>	<b>6.87%</b>
<b>Schedule of Investment Returns</b>							
Annual money weighted rate of return, net of investment expense	5.79%	-3.85%	29.70%	2.03%	5.72%	9.02%	13.49%

\*Based on a 30-year funding schedule.

*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 on supplementary information.*





**INDEPENDENT AUDITORS' 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**

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 (the Town), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated February 8, 2024.

**Report on 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.

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 or significant deficiencies may exist that have not been identified.

## Report on 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 Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Marcum LLP*

Andover, MA  
February 8, 2024

## FINANCE COMMITTEE

After three years, like the rest of the world, the Town of Boxford and the Finance Committee have, for the most part, come out of the unique concerns caused by the Covid epidemic. Meetings are still, and will continue to be, held via Zoom, but now in conjunction with in person gatherings. Thankfully.

I am happy to report that the FinCom has been able to continue once again, without personnel change. Town Administrator, Matt Coogan now brings both experience and enthusiasm to the Town and its many needs and proclivities. And in his second year, Assistant Administrator Brendan Sweeney, who has taken over most of Kathy Benevento's duties, has been a bedrock to the FinCom. Kathy continues assisting Brendan. And the Select Board and FinCom continue to work together in a harmonious manner.

It was a good year. The new Community Center/Council On Aging at 10 Elm Street, was completed. This now leaves the Town with two almost virtually empty buildings, as well as the slightly used Lincoln Hall. The former COA/Community Center at 4 Middleton Road and 181 Washington Street will continue to need maintenance and repairs. A committee has been formed to formulate proposed future actions on the two vacant buildings, with the help of a consultant. The alternatives will be debated and proposed actions could be introduced at the upcoming 2024 Town Meeting or in 2025.

The Finance Committee presented a budget of \$39,593,454 to Town Meeting, a 4.75% increase in the budget. Both Masco and the Elementary schools put forward overrides (each being ~\$266,000) in addition to the amount above. They both passed, resulting in an approximate annual increase of 7% in the schools' budgets. We continue to be fortunate that Masco's 'five-year averaging' of changing student enrollments by town (passed 3 years ago by all three towns) has kicked in a bit. This decreased our burden. Boxford's Debt Service decreased 12%. The overall tax increase was 6%.

At Town Meeting, the 400 or so attendees, approved the budget. Again, there were very few questions regarding the budget. It's a nice day for the FinCom and the Select Board when such happens. I hope the reason is the townspeople have faith in the Town Administration and volunteer boards who put forward a budget that is not excessive while fulfilling the people's needs.

The Town Administration has begun implementing a structured Five-Year Capital Budgeting scenario (project/cost/timing/funding source) that will aid in setting priorities. This work is being spearheaded by Matt Coogan, assisted by Brendan Sweeney, with input from Town Dept. heads.

There are many needs in the horizon that will have to be dealt with. And they will not be inexpensive, especially with current prevailing interest rates.

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 for each... 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 (these past 3 sentences are the exact same as last year's report!). However, a committee has been working diligently to put forward a plan to the town in the upcoming Town Meeting. Also, this year a desperately needed updated capital plan for Masco should be put forward. It will not be surprising if the total cost of such, over a 5-10 year period, will be in the \$35,000,000-\$45,000,000 range for all three towns (excluding new stadium and turf fields), with Boxford's share approximately 35% of that total, or \$14,000,000 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 continues to navigate the town through rising citizen demands and, unfortunately, continuing (although slowing considerably) 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 continue to help us fund one-off projects, mostly unglamorous yet expensive culverts. In fact, culverts (we have >200 in Boxford) may be a word that will cause grief in upcoming years.

In sum, Boxford town finances continue to be managed in a very conservative basis, with our bond rating of AAA as an indication of such management. However, major costs loom in our future as needed facilities (DPW, elementary school HVAC and 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 2024 total property valuation of \$2,698,494,394 includes \$15,261,650 in new growth that occurred during this past fiscal year. This is an increase of \$4,334,008 from the prior year. Growth is made up of a combination of new construction, additions, and miscellaneous building improvements. This year’s increase was primarily attributable to the ongoing construction of the Willows Condominiums.

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

Fiscal Year	New Home Permits Issued
2012	4
2013	4
2014	7
2015	7
2016	12
2017	8
2018	8
2019	3
2020	4
2021	5
2022	2
2023	21

After a review of home sales that occurred during 2022, the Board determined that overall property valuations increased approximately 13% 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 2024 is \$952,000, an increase from the Fiscal Year 2023 average residential property assessment of \$841,000. The 2024 tax rate was set at \$13.05 per thousand of assessed value, a decrease of about six percent from last year. A total of 3,059 real and personal property tax bills were issued for Fiscal Year 2024.

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, including the recently adopted Clause 57 Senior Circuit Breaker exemption.

Of the 3,062 real and personal property tax bills that were issued in Fiscal Year 2023 (prior year), there were:

- 10 abatement filings, which resulted in 7 valuation changes granted and a \$8,499 reduction in taxes
- 80 personal exemptions granted, which resulted in \$168,185 in reduced taxes to qualified homeowners based on age, financial condition, blindness or veteran's service-connected disability.
- 15 Community Preservation Surcharge exemptions granted, which resulted in \$3,399 in reduced surcharges due to age and financial status.
- 9 Senior Tax Work-Off exemptions granted, resulting in a \$10,018 reduction in taxes.

Auto excise taxes resulted in approximately \$1,704,700 in income to the town from over 9,400 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.

By a joint appointment of the Select Board and the Board of Assessors, Jeffrey Linehan was appointed to the Board in January. He was subsequently elected to a three-year term at the May Town Election. Jeff is a long-time Boxford resident who brings valuable expertise from his experience as a business owner and member of multiple non-profits. He has participated in the annual Tax Classification process for many years through his role with the Haverhill Chamber of Commerce. The Board welcomes him and looks forward to continuing to work with him.

In January, the department welcomed Stacey Fournier as our new Assistant Assessor. Stacey was previously employed in the Building Inspector's office, where she served as an Administrative Assistant. Stacey's knowledge of the town and her technical skills have made for a smooth transition to her new role.

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  
Jeffrey Linehan

## 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 \$24,922,838 held by the town on June 30, 2023. 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 Bartholomew & Company.

The town's General Fund cash balance of \$13.5M on 6/30/23 was \$179K less than on 6/30/22. General Fund investment earnings of \$457K were 455% more than earnings in FY 2022 due to significantly higher interest rates paid on all investment accounts. \$95K was earned on unspent bond proceeds, some of which may be forfeited to the IRS in the future. Hilltop Securities is monitoring for a possible arbitrage rebate penalty.

The Trust and Community Preservation Fund accounts are reported at market value. The wide market fluctuations of 2021 and 2022 leveled off in 2023. FY 2023 income on Trust Fund investments of \$74K was reduced by a (\$7K) unrealized loss. For CP Fund, income of \$206K was reduced by a (\$20K) unrealized loss. Detailed account statements, reports and analyses are available for review in the Office of the Treasurer. Interim investment reports will be provided as of 10/31/23 and 2/28/24.

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 2023, \$300,000 was appropriated in the budget passed by Town Meeting. The fund balance of \$4,986,331 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 \$268K include an unrealized gain of \$138K; the annualized rate of return for FY 2023 was 6.02%.

The **Report of Trust, Gift and Restricted Funds** provides account activity by fund for Fiscal Year 2023.

**Report on Outstanding Debt** as of 6/30/23 is also included for your review.

Respectfully submitted,  
Ellen S. Guerin, Treasurer

**Town of Boxford  
Report on Investments  
Year Ended 6/30/23**

<u>Depository Institution</u>	<u>Purpose</u>	<u>Balance</u>	<u>FY 2023</u>	<u>Rate of</u>	<u>% of</u>	<u>Investment Policy Guideline/</u>
		<u>6/30/23</u>	<u>Earnings</u>	<u>Return</u>	<u>G/F Cash</u>	<u>Collateralization</u>
<b>General Fund (Short Term):</b>						
Cash on Hand	Petty Cash/COA Advance Fund	\$ 2,425	\$ -	0.00%	0.0%	Minimum required; properly secured
Institution for Savings	Depository	\$ 47,429	\$ 1,197	0.25%	0.4%	FDIC and DIF
Institution for Savings	Money Market	\$ 1,968,349	\$ 39,827	2.94%	14.5%	FDIC and DIF
Institution for Savings	Escrow Checking	\$ 5,720	\$ 14	0.25%	0.0%	FDIC and DIF
Institution for Savings	School Lunch	\$ 4,213	\$ 17	0.25%	0.0%	FDIC and DIF
Unibank	State Aid/Grant Receipts	\$ 40,508	\$ 1,177	1.36%	0.3%	FDIC and DIF
Unibank	On-line Tax Collections	\$ 27,067	\$ 39	0.05%	0.2%	FDIC and DIF
Unibank	Fire Department	\$ 17,519	\$ 3	0.05%	0.1%	FDIC and DIF
Unibank	Town Clerk	\$ 3,001	\$ 1	0.05%	0.0%	FDIC and DIF
Unibank	Inspectional Permits/Donations	\$ 24,335	\$ 1	0.05%	0.2%	FDIC and DIF
Unibank	Trash Sticker Sales	\$ 10,627	\$ 3	0.05%	0.1%	FDIC and DIF
Eastern Bank	Tax Payment Lockbox	\$ 15,143	\$ 127	0.25%	0.1%	FDIC
Eastern Bank	Municipal Money Market	\$ 231,505	\$ 4,302	2.00%	1.7%	FDIC
Salem Five Bank	Money Market	\$ 516,125	\$ 16,058	4.60%	3.8%	FDIC and DIF
Mass Municpl Depository Trust	State Investment Pool	\$ 6,318,326	\$ 304,045	5.34%	46.7%	G.L. Ch. 29, Sec. 38A
Newburyport Bank	Money Market	\$ 230,666	\$ 5,632	3.82%	1.7%	FDIC
Hingham Savings Bank	Money Market	\$ 306,441	\$ 6,441	4.00%	2.3%	FDIC and DIF
Leader Bank	Municipal Money Market	\$ 306,095	\$ 6,095	4.00%	2.3%	FDIC AND Intra-Fi
Needham Bank	Municipal Money Market	\$ 519,122	\$ 10,199	3.82%	3.8%	FDIC and DIF
Commonwealth Financial	Certificates of Deposit/MM	\$ 2,947,332	\$ 61,884	2.01%	21.8%	FDIC & SIPIC ins. @ various banks
<b>Total General Fund</b>		<b>\$ 13,541,949</b>	<b>\$ 457,062</b>		<b>100%</b>	
<b>Trust Funds (Long Term):</b>						
Commonwealth Financial	Trust Funds	\$ 1,709,683	\$ 67,174	2.54%		G.L. Ch. 44, Sec. 54
Commonwealth Financial	Community Preservation Fund	\$ 4,653,366	\$ 186,293	2.54%		G.L. Ch. 44, Sec. 54
STBTF @ PRIT	OPEB Fund	\$ 4,986,331	\$ 268,491	6.02%		G.L. Ch. 32, Sec. 23(2A)
<b>Developer's Performance Bonds:</b>						
TD Bank	Reddington Ridge	\$ 28,020	\$ 6	0.05%		G.L. Ch. 41, Sec. 81U
Eastern Bank	Burning Bush	\$ 3,490	\$ 50	2.00%		G.L. Ch. 41, Sec. 81U
<b>Total Cash</b>		<b>\$ 24,922,838</b>	<b>\$ 979,076</b>			



**Town of Boxford  
Changes in Cash and Earnings  
FY 2022 - 2023**

	<u>Fiscal Year Ended 6/30/22</u>		<u>Fiscal Year Ended 6/30/23</u>	
	<u>Cash Balance</u>	<u>Earnings/(Loss)</u>	<u>Cash Balance</u>	<u>Earnings</u>
General Fund	\$ 13,720,962	\$ 82,314	\$ 13,541,949	\$ 457,062
Community Preservation Fund	\$ 4,507,951	\$ (86,468)	\$ 4,653,366	\$ 186,293
Trust Funds	\$ 1,600,031	\$ (39,464)	\$ 1,709,682	\$ 67,174
OPEB Trust Fund	\$ 4,417,840	\$ (174,806)	\$ 4,986,331	\$ 268,491
Performance Bonds	\$ 31,455	\$ 7	\$ 31,510	\$ 56
<b>Totals</b>	<b><u>\$ 24,278,239</u></b>	<b><u>\$ (218,417)</u></b>	<b><u>\$ 24,922,838</u></b>	<b><u>\$ 979,076</u></b>

**Analysis of significant changes in cash balances and earnings:**

- The G/F cash balance remained stable year over year. Earnings increased \$375K due to rising rates and placement of funds in highest yielding accounts.
- C.P. Fund balance increased primarily from earnings.
- The increase in Trust Fund account balance is from earnings and \$50K transfer to Conservation Fund.
- All Trust Fund account balances (including CP & OPEB Funds) have been reported at market value since 6/30/21.
- OPEB investments managed by Massachusetts PRIM Board; FY23 contribution: \$300,000; annualized return was 6.02%.

**OFFICE OF THE TREASURER/COLLECTOR OF TAXES  
REPORT OF OUTSTANDING DEBT  
FISCAL YEAR 2023, ENDED JUNE 30, 2023**

Outstanding debts as of June 30, 2023 were as follows:

<b>Purpose</b>	<b>Principal Balance June 30, 2023</b>	<b>Rate of interest payable through remaining term</b>	<b>Year of Issue</b>	<b>Year Callable</b>	<b>Year of Maturity</b>
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**Short-term (Bond Anticipation Notes):**

Cummings House Renovation	\$ 612,634	4.00%	2023	N/A	2024
School Site Renovations (Design II)	161,000	4.00%	2023	N/A	2024
Land Acquisition - 27 Main Street	438,167	4.00%	2023	N/A	2024
<b>Total Outstanding Principal--B.A.N.s</b>	<b>\$ 1,211,801</b>				

**Long-term (Bonds):**

Municipal Purpose Loan # 1 (see below)	\$ 675,000	4.125%	2008	2018	2026
Municipal Purpose Loan # 2 (see below)	290,000	2.00% - 2.125%	2015	N/A	2025
Municipal Purpose Loan # 3 (see below)	500,000	2.00% - 2.25%	2012	2023	2027
Municipal Purpose Loan # 4 (see below)	2,570,000	2.00% - 5.00%	2019	2030	2037
Municipal Purpose Loan # 5 (see below)	6,555,000	2.00% - 5.00%	2021	2035	2041
<b>Total Outstanding Principal--Bonds</b>	<b>\$ 10,590,000</b>				

**Municipal Purpose Loan # 1**

Haynes Land Acquisition	\$ 400,000
Lincoln Hall Renovation	140,000
Anvil Farm Land Acquisition	135,000
<b>Total Loan # 2</b>	<b>\$ 675,000</b>

**Municipal Purpose Loan # 2**

Nason Land Acquisition	\$ 23,800
Fire Station Tight Tanks/Drains	28,600
Aaron Wood School Rehabilitation	237,600
<b>Total Loan # 2</b>	<b>\$ 290,000</b>

**Municipal Purpose Loan # 3**

Fire Truck	\$ 180,000
Spofford School Water System	165,000
Spofford School HVAC System	105,000
Colby Land Acquisition	50,000
<b>Total Loan # 3</b>	<b>\$ 500,000</b>

**Municipal Purpose Loan # 4**

Sp. School Roof & Windows	\$ 1,725,000
Boxford Common Athletic Fields	750,000
Cummings House Renov. Design	95,000
<b>Total Loan # 4</b>	<b>\$ 2,570,000</b>

**Municipal Purpose Loan # 5**

Town Hall/Library Renovation	\$ 1,815,000
Cummings House Renovation	3,255,000
Fire Pumper Truck	625,000
Willow Road Culvert	480,000
Lockwood Bridge Repairs	260,000
School Site Renov. Design I	120,000
<b>Total Loan # 5</b>	<b>\$ 6,555,000</b>

**Total Outstanding Debt as of 6/30/2023**     **\$ 11,801,801**

**TOWN OF BOXFORD  
TRUST, GIFT AND RESTRICTED FUNDS  
Fiscal Year Ended 6/30/23**

<b>FUND #</b>	<b>FUND NAME</b>	<b>RESPONSIBLE BOARD</b>	<b>BALANCE 7/1/2022</b>	<b>FY 2023 RECEIPTS</b>	<b>FY 2023 PAYMENTS</b>	<b>FY 2023 INTEREST</b>	<b>G/L BALANCE 6/30/2023</b>
<b>RESTRICTED FUNDS:</b>							
8078	Arts Cultural Council	Arts Council	\$ 6,296.04	\$ 6,000.00	\$ 5,367.00	\$ 242.62	\$ 7,171.66
8079	Unemployment Fund	Selectmen	\$ 51,921.40	\$ -	\$ -	\$ 2,123.03	\$ 54,044.43
2020	S.P.E.D. Stabilization Fund	Town Meeting	\$ 162,445.28	\$ -	\$ -	\$ 6,642.31	\$ 169,087.59
8083	Stabilization Fund	Town Meeting	\$ 906,653.93	\$ -	\$ -	\$ 37,072.70	\$ 943,726.63
8084	Conservation Fund	Conservation Comm	\$ 91,253.70	\$ 50,000.00	\$ -	\$ 6,096.67	\$ 147,350.37
8085	Insurance Fund	Commission	\$ 55,320.80	\$ -	\$ -	\$ 2,262.04	\$ 57,582.84
8086	Library Stabilization Fund	Town Meeting	\$ 20,088.84	\$ -	\$ -	\$ 821.44	\$ 20,910.28
<b>ConsCom Development Deposits :</b>							
2301	Walker DEP # 114-762	Conservation Comm	\$ 2,451.05	\$ -	\$ -	\$ 100.21	\$ 2,551.26
2306	Wildmeadow DEP # 114-1037	Conservation Comm	\$ 181.59	\$ -	\$ 176.13	\$ (5.46)	\$ -
2299	Price Property - BOH Peer Review	Board of Health	\$ 3,593.27	\$ 1,006.73	\$ 4,600.00	\$ -	\$ -
2315	Pine Ridge: Construction	Conservation Comm	\$ 721.65	\$ -	\$ -	\$ 29.53	\$ 751.18
2317	599 Main Street	Conservation Comm	\$ 12.32	\$ -	\$ 12.22	\$ (0.10)	\$ -
2319	Willows at Boxford	Conservation Comm	\$ 1,349.23	\$ -	\$ -	\$ 55.18	\$ 1,404.41
<b>Consultants' Fees: Planning Board</b>							
2203	Consultants: Lauren Woods	Planning Board	\$ 7,433.21	\$ -	\$ -	\$ 303.95	\$ 7,737.16
2212	Consultants: Weathered Walls	Planning Board	\$ 41.91	\$ -	\$ -	\$ 1.72	\$ 43.63
2216	Consultants: Willows at Boxford--Oversight	Planning Board	\$ 38,679.50	\$ 40,000.00	\$ 52,457.50	\$ 1,170.77	\$ 27,392.77
2308	Consultants: Willowdale/Decoulos Parcel A	Planning Board	\$ 805.16	\$ -	\$ -	\$ 32.93	\$ 838.09
2213	Consultants: Budnick Development	Planning Board	\$ 1,515.71	\$ -	\$ -	\$ 61.98	\$ 1,577.69
<b>Restricted Funds Sub-Total</b>			<b>\$ 1,350,764.59</b>	<b>\$ 97,006.73</b>	<b>\$ 62,612.85</b>	<b>\$ 57,011.52</b>	<b>\$ 1,442,169.99</b>
<b>TRUST FUNDS:</b>							
8214	Emma S. Cote Library Fund--Expendable	Library	\$ 184.61	\$ -	\$ -	\$ 48.43	\$ 233.04
8219	Emma S. Cote Library Fund--Non-Expend.	Library	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
8231	Barker Trust Fund	Elementary School	\$ 107,918.22	\$ -	\$ 7,718.74	\$ 4,265.16	\$ 104,464.64
8401	Town School Fund--Non-Expendable	Commission	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00
8422	Town School Fund--Expendable	Commission	\$ 10,654.72	\$ -	\$ -	\$ 599.22	\$ 11,253.94
8423	Tri-Centennial Memorial Park Fund	Commission	\$ 14,558.70	\$ 180.00	\$ -	\$ 603.44	\$ 15,342.14
8424	Michelle Wilson Fund--Expendable	Commission	\$ 9,831.76	\$ -	\$ -	\$ 402.00	\$ 10,233.76
8425	COA Memorial Van Fund	Commission	\$ 19,193.80	\$ -	\$ -	\$ 784.82	\$ 19,978.62
<b>Trust Funds Sub-total</b>			<b>\$ 167,341.81</b>	<b>\$ 180.00</b>	<b>\$ 7,718.74</b>	<b>\$ 6,703.07</b>	<b>\$ 166,506.14</b>
<b>PRIVATE PURPOSE FUNDS</b>							
8221	Scholarship Fund	Scholarship Comm.	\$ 49.89	\$ 30.00	\$ -	\$ 3.15	\$ 83.04
8222	Education Fund	Scholarship Comm.	\$ 2,167.13	\$ 60.00	\$ -	\$ 90.68	\$ 2,317.81
8224	Matthew E. Smith Memorial Scholarship	Commission	\$ 5,070.28	\$ -	\$ -	\$ 207.34	\$ 5,277.62
8232	Griffin Fund--Expendable	Elementary School	\$ 30.08	\$ -	\$ 150.00	\$ 303.75	\$ 183.83
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	\$ 17,306.96	\$ -	\$ -	\$ 707.67	\$ 18,014.63
8412	Perley Parkhurst Cole Fund	Commission	\$ 32,964.13	\$ 19,952.86	\$ 15,388.23	\$ 1,420.75	\$ 38,949.51
8413	Sarah Perley Trust Fund--Expendable	Commission	\$ 7,268.51	\$ -	\$ -	\$ 501.64	\$ 7,770.15
8414	Curtis Killam Burial Fund	Commission	\$ 5,496.31	\$ -	\$ -	\$ 224.71	\$ 5,721.02
<b>Private Purpose Funds Sub-total</b>			<b>\$ 82,853.29</b>	<b>\$ 20,042.86</b>	<b>\$ 15,538.23</b>	<b>\$ 3,459.69</b>	<b>\$ 90,817.61</b>
<b>TOTAL FUNDS</b>			<b>\$ 1,600,959.69</b>	<b>\$ 117,229.59</b>	<b>\$ 85,869.82</b>	<b>\$ 67,174.28</b>	<b>\$ 1,699,493.74</b>

## 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 purview of the Board of Commissioners of Trust Funds, the only active fund continues to be the Perley Parkhurst Cole Memorial Trust Fund and the Michelle Wilson Trust Fund.

### 2023 Grants & Scholarships Awards

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

Alice Gould: \$2,000  
8 B Topsfield Road  
Boxford, Ma 01921

Marc Gaudin \$2,000  
31 Baldpate Road  
Boxford, MA 01921

Sarah Mihalchik \$2,000  
27 Glen Forest Drive  
Boxford, MA 01921

Catherin DiNanno \$2,000  
17 Dana Road,  
Boxford 01921

Student awards \$8,000

#### **OTHER ELIGIBLE REQUESTS**

Masconomet Regional Scholarship Foundation, Inc.  
20 Endicott Road  
Boxford, MA, 0191  
Attn: Jacqueline Bolduc

Award \$4,000 (to be awarded as two \$2,000 scholarships)

Boxford Cub Scouts Pack 41	\$381.97
Michelle Wilson Trust Fund: D.A.R.E.	\$1,490.00.

Other eligible awards	<u>\$5,871.97</u>
<b>Total Awards for 2023</b>	<b>\$13,871.97</b>

**Active Trust Funds Balances:**

<u>FUND</u>	<u>FUND DESCRIPTION</u>	<u>ACCOUNT BALANCE</u>
8224	MATTHEW SMITH MEM SCHOLARSHIP	\$5,190.61
8412	PERLEY PARKHURST COLE TRUST	\$38,352.06
8423	TRI CENTENIAL MEM TRUST	\$15,089.23
8424	MICHELLE WILSON TRUST FUND	\$10,065.05

The Commissioner's thank the Boxford Official's and staff who researched legal records from the 1980's:

Robin Phelan Town Clerk  
 Ellen Guerin Town Treasurer  
 Leanne Mihalchik Administrative Director  
 Robin Siegel Archivist Boxford Historic Document Center

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







*photo courtesy of Henry Bilodeau*

# PUBLIC SAFETY







## COMMUNICATIONS DEPARTMENT

The Communications Department proudly 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.

**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)

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, is well into the process of moving to our new CAD/RMS Software (Computer Aided Dispatch/Records Management System) from Pamet/Under Control Software to 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. During the first 6 months of the year, we worked on setting up the various base templates (16 in total) that comprise the basis of the database structure. In the second 6 months of the year, we had various training sessions for Police, Fire and Dispatch to learn the basics of the new software and begin practicing in training mode.

In July we transitioned to a new Voice Over Internet Protocol (VOIP) Telephone system to replace the existing On-Premise Telephone system which had a unrepairable failure of the Voice Mail system.

We purchased and set up 3 tablets for the Fire Department to use with new Records Management software.

We purchased and set up a tablet device for the Police Department to test out as possibly replacing laptop style of mobile data terminal.

We arranged for cellular service for 3 new Building Department iPads for Inspectors to use with new Inspectional Services software

We purchased 8 new DPW vehicle radios as part of transitioning to VHF Hi band radio frequency operation from VHF Lo band that they currently operate on.

We coordinated the setup of the new Fire Engine 1 with a new dual band mobile radio along with a wireless headset and 6 portable radios and chargers.

We coordinated the reprogramming of the mobile radio in “new” Squad 1 Fire vehicle which was formerly a Police vehicle.

We arranged for the purchase and installation of a Verizon cellular signal booster at The Center at 10 Elm.

We worked with the Tri Town School Administrative and Technology Departments to set up Police and Communications users for new coordinated CrisisGo alerting system used by the Tri Town School Union Elementary Schools and the Masconomet Regional School District.

**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 2023 we used this system 8 times (down from 18 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, you can 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 August of 2023 Harrison Prinz completed his training period with us and is our newest part time Dispatcher. Congratulations Harrison! On May 1, 2023, Brady Quinn left to pursue his Master's Degree in Criminal Justice. We wish him all the best in his 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), Harrison Prinz (2023), Brady Quinn (2019) and Kathleen Zolla (1988).

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

## **BOXFORD POLICE DEPARTMENT**

2023 was another productive year for the Boxford Police Department. The department continued a high rate of motor vehicle enforcement throughout the calendar year, along with commercial motor vehicle enforcement and our crime prevention efforts throughout the community.

2023 also saw a change in the command structure of the Boxford Police Department. Lieutenant Matthew Dupont left his Lieutenant's position with the department to join Massachusetts Environmental Police. We are happy to report Matthew Dupont remains an active Reserve Officer for the Boxford Police Department.

In October of 2023 the Police Department appointed three new Sergeants; Officer Attilio J. Paglia, who has taken on the role of Traffic Safety Supervisor and Court Officer. Officer Kurtis Anderson who has taken over the role of Accreditation Manager/Patrol Supervisor and Officer David Barker who is the Scheduling/Patrol Supervisor.

In July Officer Deven Fiandaca left the Police Department to go back to his home town, the City of Peabody to work as a full time Police Officer there.

Officer Michael Dougherty completed the Bridge Academy in July of 2023 and was promoted to the position of full-time officer in October.

The Tri Town School Resource Officer Program at Masconomet Regional High School continued for the 2022 – 2023 school year. Officer Lindley from the Boxford Police Department has continued her oversight of the program working with both Topsfield and Middleton Officers on a regular scheduled basis.

In June of 2023 Boxford's first, hopefully annual Little League parade took place in the East village and we are looking forward to the 2024 Little League parade which will be held on June 9, 2024. As in past years Police Department has continued to offer assistance in all Town events where we could be helpful. We continue our open invitation to any members of the community that would like to plan a new event.

Chief James B. Riter

# Boxford Police Department Incidents by Type

Printed: 3/19/2024 2:28 pm

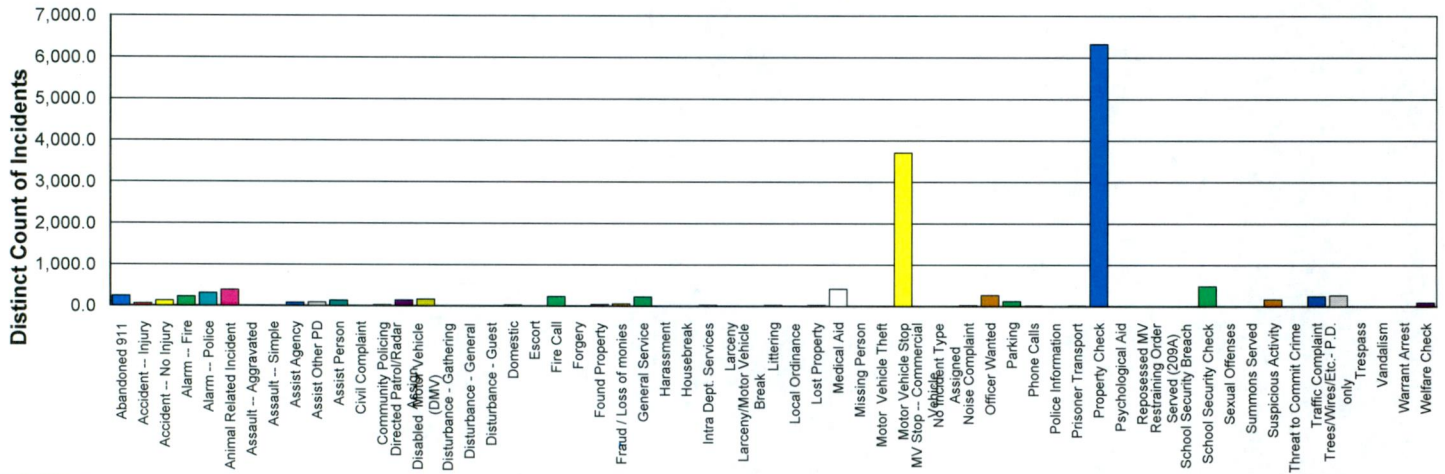
From Date:01/01/2023 to:12/31/2023

**Jurisdiction: Boxford**

**Department: Police Department**

## Distinct Count of Incidents by Type

For Department: Police Department



Abandoned 911 :	238
Accident -- Injury :	58
Accident -- No Injury :	128
Alarm -- Fire :	228
Alarm -- Police :	313
Animal Related Incident :	384
Assault -- Aggravated :	2
Assault -- Simple :	4
Assist Agency :	77
Assist Other PD :	87
Assist Person :	134
Civil Complaint :	13
Community Policing :	29
Directed Patrol/Radar Assign :	142
Disabled Motor Vehicle (DMV) :	167
Disturbance - Gathering :	3
Disturbance - General :	5
Disturbance - Guest :	1
Domestic :	24
Escort :	6
Fire Call :	230
Forgery :	1
Found Property :	41
Fraud / Loss of monies :	59
General Service :	224
Harassment :	6
Housebreak :	3
Intra Dept. Services :	25
Larceny :	9



# Boxford Police Department Incidents by Type

Printed: 3/19/2024 2:28 pm

From Date:01/01/2023 to:12/31/2023

**Jurisdiction: Boxford**

**Department: Police Department**

Larceny/Motor Vehicle Break :	4
Littering :	28
Local Ordinance :	5
Lost Property :	24
Medical Aid :	414
Missing Person :	3
Motor Vehicle Theft :	1
Motor Vehicle Stop :	3,714
MV Stop -- Commercial Vehicle :	3
No Incident Type Assigned :	6
Noise Complaint :	27
Officer Wanted :	269
Parking :	128
Phone Calls :	21
Police Information :	2
Prisoner Transport :	16
Property Check :	6,321
Psychological Aid :	11
Reposessed MV :	2
Restraining Order Served (209A) :	5
School Security Breach :	1
School Security Check :	482
Sexual Offenses :	1
Summons Served :	4
Suspicious Activity :	174
Threat to Commit Crime :	6
Traffic Complaint :	246
Trees/Wires/Etc.- P.D. only :	275
Trespass :	3
Vandalism :	9
Warrant Arrest :	3
Welfare Check :	94
Department: Police Department :	14,943
Jurisdiction: Boxford :	14,943
Total Incidents :	14,943

## **BOXFORD FIRE DEPARTMENT**

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

The Boxford Fire Department had another busy year, responding to 1,013 emergency calls plus an additional 1,244 activities. In total, the department participated in 2,257 events consisting of emergency calls, public aid, and community outreach. See year-end statistics for more information.

During the past year the Town and Boxford Professional Fire Fighters, Local 5305 International Association of Fire Fighters, AFL-CIO were able to agree upon a three-year contract. This marks the first Union for the fire department. The initial contract was approved at the May 2023 Town Meeting with a July 1, 2023 start date.

### **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 firefighters and when necessary, with call firefighters. All other hours are covered by the call firefighters and one 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 EMS and 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 3 call firefighters; Merrick Bilodeau, Jason Saglimbene, and Cameron Melillo.

We had three Firefighters, Merrick Bilodeau, Maddi Pitcairn and Harrison Prinz obtain their EMT-Basic certification. The program is over 120 hours and requires extensive reading and practical skill assessments.

Two members, Amy Grady and Thomas Hanson, attended the Massachusetts Call and Volunteer Academy through the Department of Fire Services. This is a five-month firefighting training program. Recruits attend two-nights per week, and every Saturday. Upon graduation, recruits are Pro-Board Certified in Firefighter I/II and HAZMAT- OLR and have been trained in the latest firefighting techniques.

### **Retirements and Resignations**

The department would like to extend its gratitude and thanks to Lieutenant John Philbin following his retirement from the department in March of 2023. Lieutenant Philbin served close



to 21 years in the department, responding out of the East Station. His dedication and commitment were unrivaled. We wish him the best in his retirement.

We had two resignations in 2023.

- Firefighter Patrick Gallagher retired after 8 years of service.
- Firefighter John Keenan resigned after a year of service

### **Promotions**

The department is pleased to announce the promotion of Firefighter Thomas Hanson to the rank of 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. Proceeds are collected for 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.

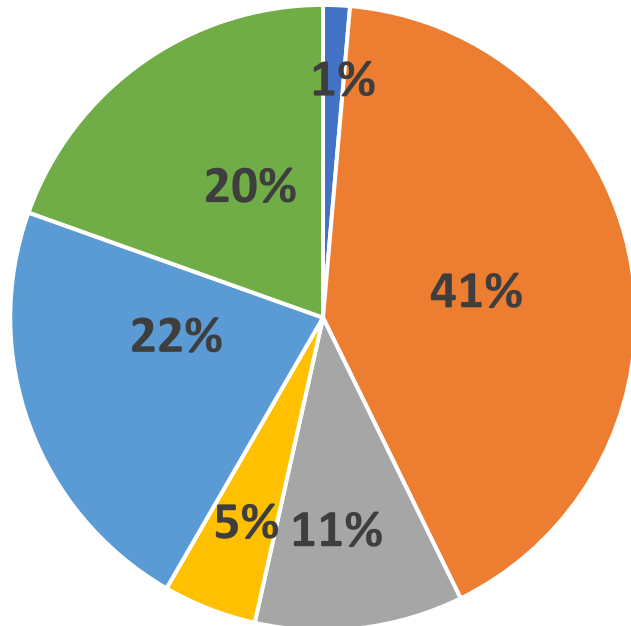
### **Explorer Post 911**

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.

**2023 BOXFORD FIRE DEPARTMENT PERSONNEL**

<b>East Firefighters</b>	<b>West Firefighters</b>
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. Hanson, Thomas	DeSantis, Salvatore
Bilodeau, Henry	Farrell, Sean
Bilodeau, Merrick	Fitch, Ian
Blake, David	Kilmer, Jason
Burke, Carrie	Kirk, John
Colangelo, Kaitlyn	Madden, Ben
Dechene, Tyler	Madden, Wendy
Ferraro, Michael	Melillo, Cameron
Ferraro, Anthony	Micalizzi, Anthony
Foster, Kevin	Pyburn, Dennis
Foster, Laura	Soltys, Michael
Francis, Ross	Tilston, Calum
Grady, Amy	Yako, Michael
Howard, Peter	
Patrikas, Christopher	
Pitcairn, Maddie	
Prinz, Harrison	
Saglimbene, Jason	
Sterner, Robert	

## 2023 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	3	0.30%
BRUSH, GRASS, WOODS	6	0.59%
VEHICLE FIRES	2	0.20%
OTHER FIRES	3	0.30%
MEDICAL AID	419	41.36%
VEHICLE ACCIDENT	109	10.76%
HAZARDOUS CONDITION	49	4.84%
ALARM ACTIVATION	224	22.11%
MISCELLANEOUS	198	19.55%
<b>TOTAL CALL VOLUME</b>	<b>1013</b>	<b>100.00%</b>

### **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, solar plan review, propane storage, plan reviews, smoke and carbon monoxide detection locations and specifications 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. All permits and applications are purchased and submitted online, through the town's website. If you have questions, please call 978-887-5725 and ask for Fire Prevention.

Over the course of 2023, the Boxford Fire Department Fire Prevention Office conducted a total of 411 safety and code enforcement inspections.

#### **Type of Permit and Inspections Performed:**

1. Oil Burner and Oil Tank	48
2. Propane Tank	55
3. Smoke/Heat Detector (New, Remodel or Resale)	222
4. Solar Array Review	16

#### **Other Inspections and Safety:**

1. Safety, Occupancy, Tank Truck, Other	52
2. Child Safety Seat	18

#### **Fees Collected:**

1. Burning Permit	\$10,260
2. All Other issued Permits	\$16,510

**Total Fees Collected: \$26,770**

## **Grants**

The Boxford Fire Department was awarded 29,569.35 in 2023 to support our efforts in keeping the Town of Boxford and its First Responders safe.

Firefighter Tilston received the Firefighter Safety Equipment (F.S.E.) grant amounting to \$8,711.35. The grant provided the department with new nozzles on our engines.

Firefighter Colangelo and Firefighter Tilston received the Student and Senior Awareness and Fire Education (S.A.F.E) grant amounting to \$5,858. This grant is split between two programs that focus on educating seniors and students in our community.

Firefighter Tilston received the Department of Conservation and Recreation (D.C.R) grant amounting to \$2,500. The grant provided the department with funds to host a chainsaw safety class that included a practical session on felling trees safely.

The department also received funding of \$12,500 from the State Earmark towards the purchase of two automated CPR machines. These machines will improve the quality of CPR and free up a rescuer from the task of manual compressions.

Boxford Fire joined surrounding Essex County Fire Departments in a regional training grant that received \$218,476 in funds from the Assistance to Firefighter Grant. The grant will be used to off set the training costs associated with a reputable incident command training program, Blue Card. This program consists of 40-50 hours of classroom work as well as a three-day practical program.

## **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, a resident, 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 firefighter's 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



# Town of Ipswich Regional Animal Control



## ***Mission Statement***

The mission of the Ipswich Regional Animal Control (IRAC) Department (Ipswich, Rowley, Boxford, & Newbury) is to provide a protective barrier for the prevention of Rabies between the citizens of each community and domestic and wild animals. Ipswich Regional Animal Control will protect all citizens by active enforcement of all state and local bylaws laws, the humane sheltering of stray and unwanted animals, and the education of responsible pet ownership. The primary objective of the Ipswich Regional Animal Control Officers is to provide quality professional service to the citizens, while dedicating themselves to improving the co-existence of animals and humans.

## **Goals and Objectives**

- Ipswich Regional Animal Control (IRAC) will meet all the Commonwealth's mandated & recommended training requirements.
- IRAC will begin tracking all calls for service by individual community members to determine any future adjustments to fee assessments and staffing workloads.
- IRAC will continue the strong association with the Ipswich Humane Group, Seacoast Science Center, local wildlife rehabilitators, and veterinarians to assist the people, pets and wildlife in our community.
- IRAC staff will continue to educate area residents on living with local wildlife, specifically coyotes, other predator species and marine mammals through educational materials, social media and presentations from wildlife experts.
- The IRAC program is currently staffed by 2 full time Animal Control Officers/Animal Inspectors and 1 per diem Animal Inspector.

## **Accomplishments**

- Developed and implemented a Regional Animal Control agreement with neighboring municipalities. This Ipswich Regional Animal Control (IRAC) partnership includes Ipswich (host), Rowley, Boxford and Newbury. IRAC has increased Animal Control staffing and resources across the member communities.
- Ipswich ACO Megan Sousa was the unanimous choice of all member communities to be promoted to head the IRAC department and oversee the operations under the direction of the Ipswich Police Chief. She will take on all supervisory responsibilities for each community and ensure all mandated inspections are completed, state paperwork is properly filed and manage the work expectations of staff and volunteers.

- In partnership with the Ipswich Humane Group, the IRAC was able to successfully take in **15 dogs and 36 cats**. These animals were brought in from Ipswich and our member communities. Of the 51 animals brought in to the shelter, 27 cats and 10 dogs have been adopted out to their forever homes. In addition, we were able to successfully rehome 2 abandoned birds, a ferret and a rabbit. However, as of December, we still have 5 dogs and 9 cats available for adoption.
- IRAC has received over **2,000 calls for service** including calls related to dogs, cats, livestock, poultry, marine mammals and wildlife.
- The IRAC oversees approximately **6,500 licensed dogs, 25 kennels**, including commercial and residential facilities harboring hundreds of dogs, and over **275 barns** harboring livestock and thousands of birds (chickens, peacocks, guinea hens, ducks etc...).

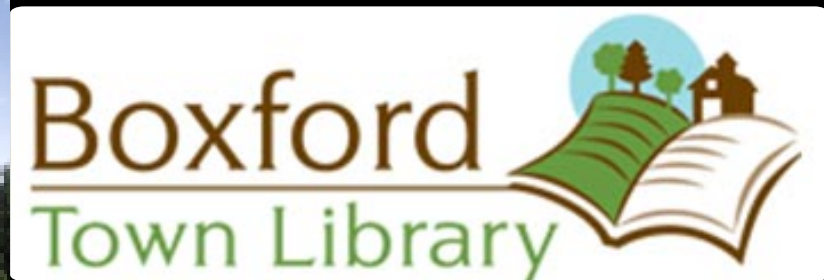
### **Significant Budget Changes & Initiatives**

292 Animal Control – increase of \$150,694 to support the newly created Ipswich Regional Animal Control (IRAC) department. The budget increase is off-set by membership assessments agreed to in the Intermunicipal Agreement (IMA).





# EDUCATION





## **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 2023, 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. In 2022 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 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, 2022. On

November 13, 2023 an outdoor sign was constructed to reflect both the Town of Boxford and the Library.

Throughout 2023, 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 the 2022 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 2023, 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. Kevin Bourque resigned from his position in November of 2023 and Robyn Luna became the interim Library Director.

### **Library Services and Programs**

In 2023, the Boxford Library continues to offer in-person Children's programming. The monthly Lego building club for older children, resumed meeting in-person in November 2021, continues to be well attended. Preschool Storytime and Music & Movement offered by CFCE of the North Shore continue to be offered monthly. By the end of 2023, attendance numbers for all in-person programming have increased.

The Annual Summer Reading program for Children featured the theme, "Find Your Voice." There were 343 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 Juggler, Storytelling by Davis Bates, Animal Adventures, and Magic by George.

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 continues to meet in the Select Board Meeting Room once a month. The Poetry Circle continues to meet on every third Tuesday of the month. Wednesday Morning Book Discussion Group meets in-person in the Adult Reading Room. Wednesday Evening Book Discussion Group meets virtually through Zoom throughout the year.

Beginning with the Fiscal 2023 budget, the Library continues to provide funding for programming through 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 160 both Massachusetts Library System and Merrimac Valley Library Consortium. Locally, the Library renewed its subscriptions to 5 online resources including Ancestry.Com, and MorningStar and has added Hoopla which offers ebooks, audiobooks, music, and films.

In 2023, and over the next 5-10 years, we look forward to even greater stability and expanded program offerings, 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!

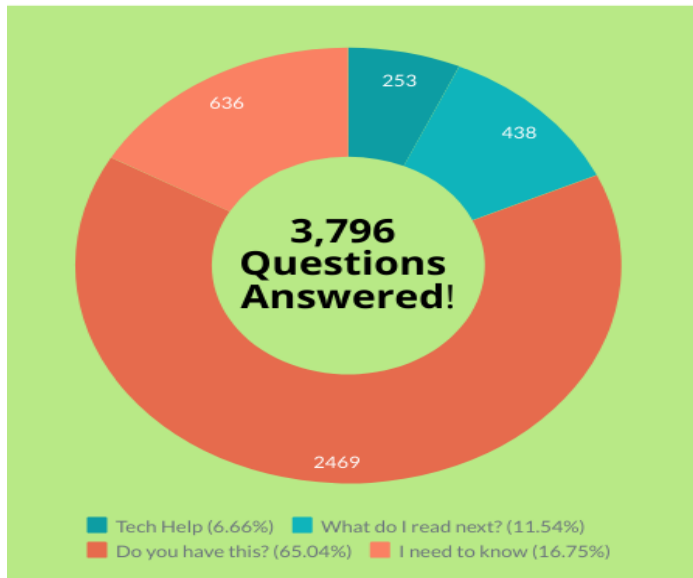
Submitted by, Angelina Miller, Library Director Library Trustees: Jayne Smallman, Chair, Carolyn Anderson, Vice-Chair, Christine Eckert, Amanda LaMantia, Denae Ramos-Pachucki, Katie Lemaire, Krystal Parker.

# Statistical Report 2023

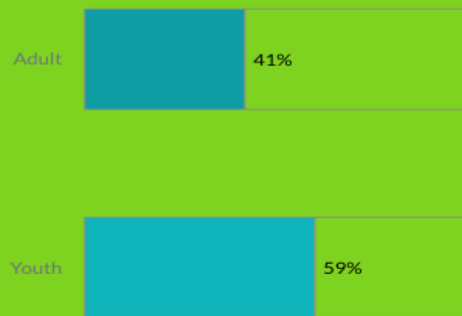


[boxfordma.gov/town-library](http://boxfordma.gov/town-library)

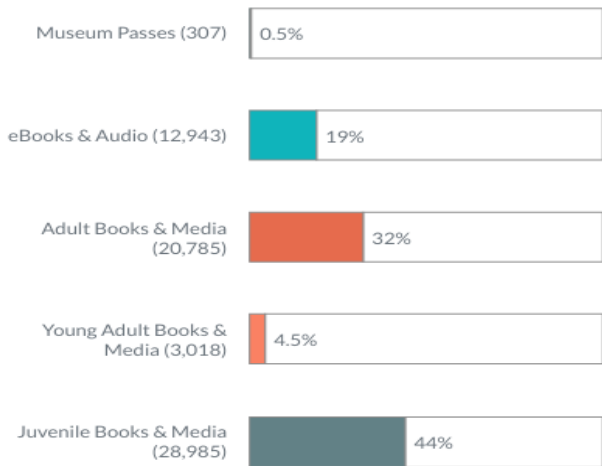
## FY 2023 BY THE NUMBERS



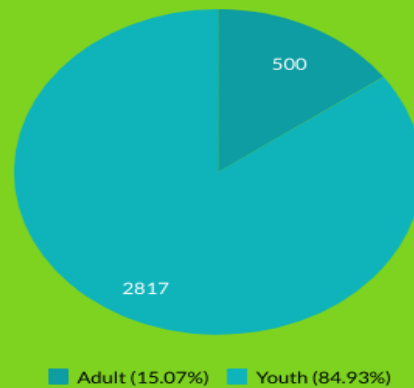
### We Offered 191 Programs



### You Borrowed 64,755 Items !



### 3,317 people attended



**You visited us 29,331 times!**

**18,155 items shared with other MVLC Libraries**

**7,019 Active Library Accounts!**



**New Outdoor Sign 2023**



# **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 2025) which 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 [Tri-Town 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 full Boxford School Committee Policy on Public Participation at School Committee Meetings (BEDH) may be found in the MASC Online Policy website, under the Tri-Town School Union. A direct link is [here](#). The Tri-Town Union School Committee, consisting of 3 members each from Boxford, Middleton and Topsfield School Committees meets approximately every other month. Those meetings are also posted in the same manner as the Boxford School Committee meetings, and are typically held in the town which holds the chair position for that year.

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 (PTO), 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](http://www.tritownschoolunion.com).

### **School Management**

Principal Ms. Lisa Salisbury (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. In the summer of 2023, Ms. Lisa Salisbury, who had served as an interim principal during the 2020-2021 school year, was appointed as the Cole School principal after the departure of Ms. Tracey Mara.

The responsibilities of the principals include curriculum implementation, instruction, personnel matters, student issues, and the physical building. 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 8, 2024**

	PK	K	1	2	3	4	5	6	Total
Harry Lee Cole School	42	115	93	105	-	-	-	-	355
Spofford Pond School	-	-	-	-	107	107	91	97	402
Total PK-6 Enrollment	42	115	93	105	107	107	91	97	757

**Staff Anniversaries and New Staff Appointments 2023-24**

**Twenty-one staff members are celebrating work anniversaries in the Boxford Schools at the end of the 2023-24 school year:** Five-year service pins were presented to Laurie Gagnon, Melissa Panagos, Jennifer Dumouchel, Alicia Wallace, Crystal Masse and Heather Schwager. Ten-year service pins were presented to Ashley Cummings, Erika Giacchino-Dionne, Miriam Lannquist, Donna Messina, and Michelle Sierpina. Fifteen-year service pins were presented to Vanessa Boyle, Christopher Esolen, and Julie Hopkinson. Twenty-year service pins were presented to Donna McArdle and Jennifer Sirmaian. Twenty-five year service pins were presented to Nancy Dellea and Laura Frost. Thirty-year service clocks were presented to Kimberley Economos and Debra Holt. Thirty-five year service award was presented to Antonette Valcourt.

**Harry Lee Cole School has welcomed the following new staff members for 2023-2024:** Jessica Nascimento – School Nurse; Madeleine Winsor – L/T Sub Kindergarten Teacher; Sydney Holman – Multi-Age Teacher; Alanna Peluso – L/T Sub Grade 2 Teacher; Lindsey Procurot and Heather Karimi - Instructional Assistants; Elyse Wallach and Nicole Murphy– Special Education Teachers; Rebecca Carr and Jack Milmoie – Building Based Substitutes.

**Spofford Pond has welcomed the following new staff members for 2023-2024:** Andrea Sheldon and Andrea Eagan – Grade 3 Teachers; Nicole Savioe – School Psychologist; Katrina Schmitt, Nikki Yuskowski, Mary Piro and Nancy Coughlin - Special Education Teachers; David Harvey – Piano Accompanist; Rebecca Enos – Behavior Specialist; John McMahon – Instructional Assistants; Craig Whittaker – Building Based Substitute and Daniel Sherman – Brass Instructor. Kristen Tortora – Physical Therapy Assistant for Harry Lee Cole and Spofford Pond Schools.

### **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 2023. 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&](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, students may also receive additional support during WIN for social-emotional-behavioral skill development. These students are also identified and monitored through our RTI referral system.

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. During this time, 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 2023-2024 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 40 second graders participate in the 12-week program.** At Spofford Pond School, participation and achievement have been outstanding in the Online Math League program (grades 3-6) which reached 61 students. There is also excellent participation with stimulating mental activities in our Math Olympiad Teams (grades 4-6) with 56 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. The Global Child runs before-school language classes for students interested in learning French, Spanish, Italian or Chinese. Ten-week classes are offered each semester based on student interest. Additionally, students at Spofford Pond School have had access to a homework club two days a week. This was funded through Title One funds.

### **Student Services/Special Education**

As of December 1, 2023, there were 160 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 all programming.

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 in 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 thoroughly integrated as part of learning and teaching. The Technology Department, along with the teaching staff, work diligently to provide equitable digital access to students, 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 are integrating 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. We strive to enhance and elevate effective teaching practices, increase student learning and creation of knowledge all while promoting 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 in 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 boards and other devices that are out of date, and building device inventory towards equitable access for end-user technology for both students and staff. 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, and 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 growing 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 along with 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 with the Teaching and Learning Upgrade to collaborate, communicate, teach students digital citizenship, and prepare them for a global society in which interconnectedness is part of everyday life. Google Workspace continues to provide efficiencies for staff and students alike, and has provided students the ability to create, save, review, and revise their work. This process and access to technology allows students to create a digital portfolio with which to continue to develop their skills and show growth in ways that were not previously possible.

## **Curriculum**

The Boxford Elementary Schools maintain a website that contains detailed information about our ongoing initiatives in curriculum, instruction and professional development: <https://www.tritownschoolunion.com/central-office/curriculum>. This year, the district has completed the Science of Reading training in grades 4-6 and continued to support implementation of HILL for Literacy's Foundational Skills Lesson Plan in connection with decodable texts. The district has also implemented mClass, the new literacy screener, in grades K-3.

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. During 2023, the Tri-Town Union discussed and the Boxford School Committee approved a change to the school calendar for Professional Development days. Two additional early release days were added to the previous 7, (and 1 full day that happens annually in January) and are scheduled consistently on Fridays throughout the year. These days are important to realizing the district's financial investment in both Professional Development, to support new curriculum, and ensure coordinated, consistent delivery by providing time to do so.

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
- HILL for Literacy's Science of Reading course for grades 4-6 teachers and K-6 IAs/ESPs
- mClass administration and analysis training
- Differentiated PD on various literacy topics including mClass progress monitoring, interactive read aloud, grade level texts, Heggerty training, and literacy centers.

We also offered Multisensory Math and Add+VantageMR® courses for the math interventionists.

Summer 2023 professional development offerings included:

- Self-Regulated Strategy Development (SRSD) writing training
- *The Writing Rope* book group

- *Culturally Responsive Teaching and the Brain* book group

Other professional development workshops and trainings have included:

- 3D Design and Printing with Tinkercad
- ACCEPT Collaborative Modules
- Basic AI: Frosty Fundamentals of MagicSchool AI and More
- Behavioral Assessments
- Brain Breaks, Sensory Breaks, and Movement Based Learning in the Classroom
- Canva Couture: Weaving Creativity Into Every Click with Canva
- Canva Deeper Dive for Teachers
- Couture Canva Classrooms: Weaving Creative Magic With Your Students
- Counting on Success: A Math WIN Extravaganza
- CPR training
- Easy Writing Tasks to Build Proficient Writers in K-2
- Early Childhood Physical Activity
- English Learners in the Pre-K Classroom
- Finding Balance and Boundaries
- Framing Your Thoughts
- How to Address Vestibular Impairments in the Classroom: Bridging Teachers and Therapists
- If Anxiety Were a Character...
- Implementing Inclusive Methods for English Language Learners and All Other Students
- Importance of Play
- Innovation Blue Sky Workshop
- Introduction to LinkIt!
- Introduction to Sensory Integration Disorders
- Investigating History: A Dive Into DESE's History Curriculum
- Literacy Block Ideas for the 4-6 Classroom
- Magic in the Machine: A Beginner's Guide to Artificial Intelligence
- Manifesting Belonging
- Math in Focus: Deconstructing the Continuum
- Mindfulness Ideas for Teachers
- National Geographic Grosvenor Teacher Fellowship: The Professional Development Experience of a Lifetime
- Nurturing Neurodiverse Learners
- Playful Learning
- Purposeful Movement Breaks that Foster a Positive Classroom Climate
- Reaching the Struggling Learner with Terrific Tech Techniques
- Ready for Rigor: Building Your Cultural and Linguistic Knowledge of Your Multilingual Students and Their Families
- Revising/Editing Stations
- Report Card Comments Roundtable
- Report Card Training

- Safety Care Training
- School Emergency Triage Training (SETT)
- Special Education Evaluations for General Education Teachers
- Supporting and Responding to Students' Social Emotional Behavior Needs in the Classroom
- The ABC's of Literacy Centers
- Think SRSD Overview/Releasing Writers
- Tips, Tricks, and Shortcuts for Making Your Own Resources on Google
- Trauma-Informed Behavior Analysis
- Understanding Executive Functioning and How It Can Work in the Classroom
- Virtual and Augmented Reality for Teachers and Students
- Winter Wonders in Canva: Basics for Elementary Teachers
- Words Their Way training
- Writing Bursts: A Way to Collect Data in 5 Minutes!

### Finance and Operations

The chart below details the actual expenditures and approved elementary school budgets for Fiscal Years 2021 - 2024.

Proposed Operating Budget Fiscal Year: 2023 - 2024 School District: Boxford Elementary Schools								
Budget Summary	Actual Expense, Approved Budgets, & Proposed Budget							
	FY21 Approved Budget	FY21 Actual (after Applied Income)	FY22 Approved Budget	FY22 Actual (after Applied Income)	FY23 Approved Budget	FY24 Proposed Budget	\$ Increase	% Increase
<b>Expenses</b>								
Salaries	9,471,404	8,797,322	9,705,098	8,884,675	10,219,259	10,672,715	453,457	4.44%
Professional Development	127,649	112,608	129,062	140,258	181,283	205,616	24,333	13.42%
Admin, Educational, & Support Supplies/Materials/Equipment/Services	460,475	622,157	417,364	505,901	632,939	747,012	114,073	18.02%
In District Special Education Services (Non Salary - DW Only)	78,260	62,217	66,782	113,066	70,370	77,870	7,500	10.66%
Transportation (Regular & Sp. Ed.)	518,443	421,837	657,170	594,156	651,073	925,528	274,455	42.15%
Utilities	187,256	250,752	199,631	186,573	200,519	200,956	437	0.22%
Facilities	320,937	373,449	320,519	427,439	242,470	255,084	12,614	5.20%
Insurance (Beneficial & Non-Beneficial)	1,855,791	1,606,322	1,859,374	1,574,979	1,984,194	2,073,635	89,441	4.51%
Special Education Out of District Tuition	635,008	455,670	642,162	681,377	572,377	680,625	108,248	18.91%
<b>Total Operating Budget</b>	<b>13,655,224</b>	<b>12,702,334</b>	<b>13,997,162</b>	<b>13,108,422</b>	<b>14,754,484</b>	<b>15,839,043</b>	<b>1,084,559</b>	<b>7.35%</b>
<b>Less: Applied Income</b>	<b>852,945</b>		<b>875,040</b>		<b>1,248,787</b>	<b>1,437,414</b>	<b>188,627</b>	
<b>Total Local Appropriation Expenses</b>	<b>12,802,278</b>	<b>12,702,334</b>	<b>13,122,122</b>	<b>13,108,422</b>	<b>13,505,697</b>	<b>14,401,629</b>	<b>895,932</b>	<b>6.63%</b>

At the May 2023 Annual Town Meeting, the Boxford Community supported a \$265,216 override to support our schools as we navigate ever increasing costs that force our Operating Budget over the guideline provided by the Boxford Finance Committee. The last school override for the Boxford elementary schools was in 2017.

Over the last several years, the Boxford schools have benefited from federal ESSER funds that have augmented the overall school budget. These funds must be spent by September 2024, and in the coming Fiscal Year, their loss will be amplified as the schools will be navigating increases in contractual obligations and expected rising costs.

Other capital expenditures at the May 2023 Annual Town Meeting that were approved for the coming year include the installation of improved Security Cameras, continued



replacement of flooring, and a feasibility study for the electrification of the HVAC equipment at Spofford Pond School, as that equipment is at end of life and the Town is interested in pursuing greener options for its replacement.

### **Harry Lee Cole and Spofford Pond Campus Projects**

Over the last several years, Weston and Sampson continued work on the design of the Site Renovation Projects at both Cole and Spofford Schools. In 2022, site plans for both schools were completed and approved by local regulatory committees. However, the Cole campus was identified as a priority, due to the nature of the original Massachusetts Architectural Access Board (MAAB) citation. The purchase of 27 Main Street impacted the site plans, and required an amended plan of 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 complete.

The resulting cost estimates, which were larger than anticipated, and challenging budget preparation for FY24 gave pause to the many town boards who wished to reduce the project scope. The school's position on the project was that the integrated nature of the components and scheduling would not be cost effective. For this reason, combined with the lack of support for the project precipitated the School Committee to vote to pause the project and not to pursue construction funding at the May 2023 Town Meeting.

However, the Boxford Schools remain under orders of the MAAB to fix ADA compliance issues prior to December 2024. This work will require collaboration with the Town to complete paving and grading in selected areas at Cole, without other campus improvements such as drainage, septic improvements, increased off-road parking and traffic flow improvements. Throughout this process, the Boxford Schools have remained in contact and good standing with the MAAB by filing required quarterly reports on the project progress.

### **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 2023, 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 and state funding, 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 6 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.

In 2023, the members from Boxford are: Barbara Bisceglia, Charles Costello and Dan Volchuk. The Regional Planning 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 has been meeting roughly once a month and will continue through the end of the 2023-2024 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.

As of the writing of this report, the Regional Planning Committee is looking to meet jointly with the members of the Select Boards, Finance Committees and School Committees; in each of the three towns. The grant concludes in 2024, at which time the Committee will decide whether or not to move ahead with the drafting and development of a Regional Agreement.

### **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 2023-24 school year, the PTO invested over \$53,000 into Cole and Spofford Pond through whole school and grade level Curriculum Enrichment programs, Teacher Wishes and teacher training programs. The community of Boxford overwhelmingly supported the Boxford PTO membership drive this year with a record number of memberships and over \$16,000 raised. The PTO continued their partnership with the school Principals in year three of the PBIS rollout. The PTO brought the elementary community together at community activities such as Popsicles on the Playground, Boo in Boxford and Ziti with your Sweetie where attendance increased to over 500. In the Spring, the PTO will host a Silent Auction and the Color Run which are their two highest grossing fundraisers in March 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](http://www.boxfordpto.org), see their updates on Facebook, or email the Co-Presidents at: [boxfordpto@gmail.com](mailto: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. Over the years, BEST has raised and invested hundreds of thousands of dollars back into our schools, supporting our students and staff in ways that the operating budget does not allow for. In 2023, the BEST Board made the decision to dissolve the organization. The Boxford School Committee is incredibly grateful for the many years of support and dedication by the members of BEST, to our students and staff.

### **SEPAC**

The Tri-Town SEPAC (Special Education Parent Advisory Council) provides education, support, and assistance to parents/guardians of children with special needs in Boxford, Middleton and Topsfield on Special Education services and issues. The mission of the SEPAC is to encourage appropriate education for all children with disabilities in our community and to ensure that students' needs are being met under Massachusetts Special Education laws and regulations and other applicable laws. The Tri-Town SEPAC hosts monthly meetings to support the Special Education community. All are welcome to the meetings and are encouraged to get involved.

During the 2022-2023 school year, the Tri-Town SEPAC held monthly meetings, created and sent out a monthly SEPAC Scoop newsletter. The SEPAC hosted informative events that included: In partnership with the Tri-Town Council - Merge Inclusion: Pathways to Friendship, Sam Thompson, Esq. provided a workshop on Special Education Eligibility and IEPs, in partnership with the Tri-Town Council - a screening and discussion on the documentary, Chasing Childhood. The SEPAC provided appreciation gifts to staff, nominated by parents in the special education community and plans to continue this in the year ahead.

The Tri-Town SEPAC looks forward to having Alan Blume present SEPAC parents on the new IEP form, basic rights workshops with the FCSN, and hosting consultants to the LRC program for Q and A, all in partnership with Masconomet.

The Tri-Town SEPAC can be contacted at [tritownsepac@gmail.com](mailto:tritownsepac@gmail.com) and <https://www.facebook.com/tritownsepac>.

### **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. Working together in this ever-changing world is essential to ensure that our schools continue to

flourish and adapt to new challenges. Our goals reflect a commitment to ensuring that in addition to traditional, academic skills, our students will have the critical thinking, reasoning, and interpersonal skills they will require to succeed in the world beyond school. As we navigate the complexities of the modern educational landscape, we are grateful to receive the ongoing support from community organizations including the PTO, BEST, and the Jonathan Tyler Barker Fund, among others, which all enable the School Committee to accomplish more than we could within our budget alone. Our schools are fortunate also to have collaborative ties to a strong and active SEPAC and the Tri-Town Council that supports students and families. It is the goal of the Committee that we will continue to meet and strive to exceed the level of educational services for our students and would like to express our deepest gratitude to the community for their unwavering commitment to our schools.

Respectfully submitted,

Carol Hubbard, Chair, term expires 2024  
Kim Nguyen, Vice Chair term expires 2025  
Samantha Abdulla, term expires 2024  
Barbara Bisceglia, term expires 2026  
Stefani Buonopane, term expires 2026

# MASCONOMET REGIONAL SCHOOL COMMITTEE

## FY2023 Annual Report (2022/2023 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: \$ 38,367,132.00 for the 2022/2023 school year.**

99% of seniors graduated with a graduation ceremony in the Masconomet Field House on Friday, June 2, 2023. 92.2% of graduating seniors planned to attend a 2 or 4 year college.

Enrollment in the District by town as of October 1, 2022:

Boxford	600
Middleton	528
Topsfield	467
Other	<u>15</u>
Total	1610

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

Grade 7	289
Grade 8	291
Grade 9	270
Grade 10	216
Grade 11	258
Grade 12	278
Beyond 12	<u>8</u>
Total	1610

### SCHOOL COMMITTEE GOALS

School Committee Goals - The School Committee had three goals for 2022-2023: (1) create an environment for success of District, Superintendent and School Committee; (2) Enhance Community Relations; (3) update Committee Efficiencies/School Committee Policies. Our work throughout the year accomplished these goals.

The Committee shaped a budget with the help of the administration's recommendations that was able to support the mission and vision of the District, including funding to start the design and permitting process of turf fields. In addition, the School Committee continued its policy review process, discussed capital and strategic plannings, and held public listening sessions.

## **MASCONOMET REGIONAL SCHOOL DISTRICT UPDATES**

During the prior school year, Masconomet students, faculty and staff participated in a wide range of activities, initiatives and professional development. Masco students achieved academically by winning awards and earning recognition at all levels. They successfully competed in numerous athletic events and participated in a wide range of extracurricular clubs and activities. Faculty furthered their professional development both during scheduled Wednesday afternoon workshops and through opportunities outside of school. The Masconomet Community continues to serve its community and students with an impressive portfolio of academic and extracurricular programs that nourish the student body intellectually, physically, and emotionally.

### **Retirements**

Our gratitude goes to our retiring teachers: Chris Fay, Thomas Trevenen, Sue Micus, Meg Smith, and Sandy Dearborn, and our staff members, Helder Quadros and Craig Nichol, District MPFTs, and Deborah Silva, MS Administrative Assistant, all who retired after long careers serving the Masconomet Community.

## **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. 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.

### **Art**

The Art Department achieved outstanding results at the Massachusetts 2023 Scholastic Art & Writing Awards competition. The Middle School students had a total of 24 awards (4 Gold Keys, 9 Silver Keys, 11 Honorable Mentions), which is more than any other public middle school program in the state! The high school received the second largest number of awards of all public high school art programs in the state. Our students received a total of 52 awards (12 Gold Keys, 21 Silver Keys, and 19 Honorable Mentions). The Gold Key work from each state is then judged on a national level and senior Paige Panagos won a National Silver Medal this year for her oil pastel self-portrait, "*Submerged*". More than 260,000 works of art and writing were submitted to the 2023 Scholastic Awards and less than 1% of works received a National Medal!

Vanessa Basame ('23) received a Best in School Award for her architectural drawing “Letter Building”, Jenna Lindsay ('24) received an Honorable Mention for her colored pencil drawing, “Leave a Mark”, and Haley Serafino also received Honorable Mentions for her oil pastel self-portrait, “Don’t be Afraid of Color” at the Annual 6th Congressional District Art Show.

Ursina Amsler was a member of the Strategic Planning Committee, and acted as MTA president while Sandy Dearborn was on medical leave for 4 months. Ursina’s 7-Blue students participated in a service project for Veteran’s Day—making cards illustrated with poppies for local Veterans, and her 7-Red students had an “artists trading card” exchange with a high school in Texas.

Yvonne Malinowski took the 8-Blue team to the Seaport district to view public art in the area and the Yayoi Kusama exhibit at the ICA. Upon returning to school, the students created an art installation of panels inspired by Kusama’s polka dot artwork for the center stairway risers to the second floor in the middle school.

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, extreme poverty, or displacement because of war. The portraits this year were created for children in Ukraine. According to the College Board report dated August 2023 (for school year 2022 to 2023), our mean score was 4.76 (Massachusetts mean 3.43 and Global mean was 3.36). We had a total of 21 students that took the exam and 100% scored three or higher on the exam (16 students scored 5 and 5 students scored 4).

2022-2023 was the Inaugural year for the National Art Honor Society. The NAHS students, (in coordination with Erin Evans, advisor) volunteered to work with children at the Elementary schools of the Tri Town in the afternoons implementing art lessons they developed. In the spring, there was a NAHS Art Show at Zumi's coffeehouse in Topsfield, which showcased artwork from the NAHS members to the community.

During the 2022-2023 school year, Liz Saitta had a past student intern with her every other week for about 2-3 hours.

### Professional Development

- Erin Evans took an online painting course with Trisha Adams over the summer.
- Liz Saitta worked on class planning for the upcoming school year. She met with the curator at the Peabody Essex Museum (Petra Slinkard) and created a project for her fashion class inspired by the work of Gio Swaby.
- Brian Dow continues to hone his woodworking skills by participating in an online class from a master woodworker.
- Joe Yutkins continued to put in time over the summer learning Adobe Animate and Procreate through online tutorials in preparation for teaching the New Media Arts course.
- Yvonne Malinowski took a class at the Art Room in Topsfield—Mixed Media with Maria Malatesta and during the fall participated in a Teachers as Scholars workshop— Collage-Abstraction and the Narrative with Laurie Sheffield.
- Stacy Mannheim took a six-week online course in Adobe Illustrator during the summer through the Rhode Island School of Design.

### **Business & Technology**

DECA - The DECA club had a record 180+ members this year competing at the District-level competition in December, 2022 in Danvers. Over 90 students placed in districts to compete at the state competition at

the Boston Copley Plaza during a 3-day DECA state conference in March 2023. Of all the participants competing against thousands of high school competitors, we had 10 students place in the top 10 in their categories and seven that competed at the ICDC National Conference in Orlando, Florida in April 2023 during a 5 day DECA national conference.

Credit for Life Fair - 125+ Masconomet juniors attended the annual Credit for Life Fair held on Tuesday, May 23rd. The event allows students to assume the role of a 25-year-old professional earning a salary and dealing with everyday expenses. The goal is to try and balance their budget while at the same time making sure they set money aside each month to take care of living expenses. For the first time the fair went entirely digital as students tracked their profiles on the Credit for Life Fair app.

AP A Computer Science - According to a report on August 22, Global mean score was a 3.18, MA 3.31. Our mean score was 4.0. 95.2% of our students (20 of 21) all scored 3 or higher on the AP exam. Every reporting category we scored above MA and Global averages. We adopted the Code.org curriculum for AP A as we had similar success with AP scores in our AP Principles class.

AP Principles Computer Science - Our mean scores in the two exams were 3.59 and 3.28 respectively. The first group we were almost a full point higher than the MA average of 2.62 and well above the global average of 3.02. For the second group, the MA average was 3.06 and Global 2.90 as we still scored well above those averages. In all, 82% of students scored a 3 or higher on the AP Principles exam.

School-Based Enterprise (SBE) - In an effort to attain accreditation with DECA for our school store, Madison Estes attended the ICDC, a conference in Orlando, Florida and learned the process as well as the project necessary to achieve this recognition. Students will be undertaking this assignment through our DECA 2 course where they will be managing the everyday operations of the school store. They will be competing against other school districts as well for the quality of this project and have a chance to earn honors to make the 2024 ICDC's in Anaheim, CA representing our school.

## **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 for 2022/2023 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 Newshour 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 was invited to visit WGBH's studios in Newton 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. For the 22/23 Scholastic Writing Awards, Malia won a gold key, 3 silver keys, and an honorable mention for her poetry.

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.



## Professional Development 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 7<sup>th</sup> 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 was working on setting up an afterschool book club for middle school students.

## **Math**

Throughout the 2022-2023 school year the middle school math teachers participated in an adoption process for new curriculum resources. Teachers spent a significant amount of time working in teams to evaluate resources that would meet the needs of our students and align with Masconomet’s Vision. The team also met in person and virtually with other local teachers who use different resources to gain a better understanding of each and to see lessons with students. Ultimately, Open Up Resources was chosen and teachers began professional development through OUR to prepare for implementation.

The entire mathematics department worked throughout the year to revise and strengthen our curriculum and develop curriculum documents that can help better guide our course content and meet the needs of students.

The Math Team’s are running strong in both the middle school and high school. Both teams continue to have a large membership and compete well in their respective competitions.

Jonah Fouser completed over 21 credits of math courses toward attaining a Master’s Degree in mathematics. He also continued to work toward incorporating standards-based grading practices into his teaching.

Lauren McAuliffe attended a workshop entitled Advanced Algebra with Financial Applications to help better inform her instruction of the course Algebra 2 with Personal Finance. The workshop was led by the author of our textbook for the course, Robert Gerver. Additionally, she participated in a workshop entitled Anxiety Awareness: Empowering Students with Help and Hope which she reflects on frequently in helping meet student’s social emotional needs.

Alyssa Hardy has found a wealth of knowledge in courses offered through the Massachusetts Partnership for Youth and this year took two courses entitled Infusing DEI in the Classroom and Curriculum as well as Reentry Post Covid Struggles with Anxiety.

Vanessa Yavorski participated in CPI training, CPR training, and training in Diversity and Equity.

Rich Schonewald completed a Master Teacher Project in which he collected and analyzed data district wide about what math and science courses were typically taken concurrently and developed documentation and strategies to help connect coursework where appropriate to allow for more cross curricular work between departments.

## Performing Arts

The Performing Arts Department had an exciting year in FY23. We started off in December 2022 with an outstanding band concert that featured both the seventh and eighth grade concert bands under the baton of Mr. Gray. In January 2023 Mr. Rosario and Mr. Ocock conducted our MS choruses for another exemplary concert which featured a wide range of music from classical to Broadway pop music. Twelve students auditioned for the Northeastern Junior District Festival and 6 were accepted. In February we hosted our Jazz night. The MS Jazz 2.0, under the direction of Mr. Gray, was one of the four jazz groups featured in the concert. In April our theatrical colleagues put on an outstanding production of Frozen under the direction of Kay Marsella. Mr. Gray and the MS bands provided music for the Jr. NHS induction ceremony in May. Also in May, a very busy month, Mr. Gray, Mr. Rosario and Mr. Ocock all performed their respective spring concerts as well as provided music for the MS Memorial Day Ceremony. As the year ended the three MS musical directors provided music of the eighth grade moving on ceremony. The year ended on a rather sad note with the announcement that Mr. Gray, after 20 years working as a team with Mr. O’Keefe, was moving to Colorado with his family. We will always miss Mr. Gray but were fortunate to hire Mr. Ando, a first-year teacher from Syracuse University. While we could never replace Mr. Gray, Mr. Ando has proven to be an exceptional music educator and we look forward to watching him build on what Mr. Gray had built.

At the High School Level there were a number of noteworthy events. Our drama dept took a play to the Massachusetts Educational Theater Guild competition and made it all the way to the state finals. The Band and Chorus took a 6 day tour to Barcelona in April.

## School Counseling

- The School Counseling Department currently delivers the program, *Metacognition: Learning How to Think* to all students in the Middle School. This program consists of experiential opportunities for students to learn the “soft,” but essential, transferable skills that are required in the workplace by applying them to their academics first and then making real world connections. This is a two-year program targeted to both 7<sup>th</sup> and 8<sup>th</sup> graders with a focus on executive functioning, metacognition, and strategy instruction. Topics that are covered include organization, note-taking, study strategies, time-management, flexible thinking, prioritizing and active listening.
- **Academic Counseling:**  
School counselors are offering assistance with creating strategies and plans for students to meet their academic, executive functioning, and extracurricular needs. They are helping students manage academic stress and stay engaged with the subject matter and with classmates, as well as advise students about their course selections.
  - Theme-based programming in the High School:
    - Freshman Year**
      - Transitions: High School Expectations and Opportunities
    - Sophomore Year**
      - The World of Work: Career and Self-Exploration
    - Junior Year**
      - Post-Secondary Planning...Graduation and Beyond
    - Senior Year**
      - College Applications, Work Experience, and More

- **College/Career Counseling:**  
POST-SECONDARY PLANS
  - Class size of 2023: 267
  - Four & Two Year Colleges: 92.2%
  - Post-graduate/Gap/Career Ed: 4.5%
  - Employment: 2.2%
  - Military: 1.1%
- **ADVANCED PLACEMENT 2023:** Masconomet Regional High School offers 19 College Board Advanced Placement courses. In 2023, 221 students took 437 exams; 87% scored a 3 or higher.

### **Academic Success Center**

In Massachusetts, the Multi-Tiered Systems of Support (MTSS) framework encompasses both academic and social emotional interventions for students across all three tiers of support: universal (Tier I), targeted (Tier II) and intensive (Tier III). At Masconomet, our teachers aim to offer universal academic support (Tier I) to students in their classrooms. Through the Social Emotional Learning Leadership Team, we have begun to offer a pilot program for universal mental health screening (Tier I) to seventh graders in order to capture a baseline of their mental health well-being. Intensive (Tier III) academic supports are offered through our special education programming and intensive (Tier III) mental health supports are offered through our Student Support Centers at both the middle school and the high school. The Covid 19 pandemic highlighted the need for executive functioning instruction for our struggling students particularly those with ADHD and those with deficits in executive functioning. As a result, the Academic Success Center (ASC) was formed. The ASC filled a need that we recognized was missing from our MTSS; that of a Tier II targeted academic intervention providing practical strategies for executive functioning to meet the needs of all learners.

- provides needed strategy instruction in executive functioning, specifically time management, organization and planning, prioritization, procrastination, test preparation, study skills, and dealing with test anxiety
- offers short-term opportunities for students who have missed school for a period of 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 goal

During its inaugural year (FY22), the ASC served over 60 students. Last year (FY23), over 100 students accessed the ASC for the following reasons:

- short-term interventions designed to build executive functioning skills through lessons, check-ins, and reflections
- bridges for students to acclimate back to a school environment after prolonged period of absence
- directed intervention for students who have difficulties focusing and managing their time in a mainstream setting

### **School Adjustment Counseling Services and Student Support Center (SSC)**

At Masconomet, school adjustment counselors provide counseling and support services to students to promote their mental and emotional wellness. They create, implement, and assess interventions, programs, and services. School adjustment counselors provide mandated individual and group counseling services to students based on their special education (IEP) or 504 accommodation plans. On a daily basis, they consult with parents, school counselors, administrators, teachers, and school support staff regarding student behavior and mental health as well as classroom management in order to foster a successful learning

community that meets the needs of all learners. School adjustment counselors serve as a liaison between the Masconomet Regional School District and community mental health, substance abuse, juvenile justice, and social service agencies in order to ensure the continuity of services.

- The HS program is staffed with 4 adjustment counselors and 1 paraprofessional.
- The MS program is staffed with 3 adjustment counselors and 1 teacher.
- The SSCs service students who may have an IEP or 504 as well as students without either of these plans.
- Students may access the SSC for crisis management, daily check-ins, adjustment counseling, organizational support, transition support from long-term absences, and separate setting for testing.
- In-School Suspension is held in the SSC as it is viewed as an intervention (restorative discipline).
- HS students may access the SSC when enrolled in online classes through Graduation Alliance.

### **Health Services Department**

Our Health Offices in both schools have been very busy with health screenings, triage and acute care, as well as health awareness and providing support and resources to students, families, and staff.

- Daily follow-up care and treatment planning
- Attending Student Meetings- Re-entry, 504, IEP or gen. ed.
- Keeping current with the ever-changing guidelines and direction from DPH and DESE

At the High School, we have had a change in staff and transitioned to our newest members: Maura Gray CNP, Nurse Leader and Sandra Moynihan, our High School Nurse and Jennifer Doak-Deraps, our new Assistant Nurse.

### **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, families and community 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.

### **Science**

In January 2023, the middle school STEM club, run by Ms. Wrobel, participated in the regional Future City competition. This was the first time Masconomet students have traveled for the Future City competition since the pandemic.

In March of 2023, all 7th-grade students participated in the Amgen Biotechnology Experience (ABE), where they learned how to micropipette and separate samples using gel electrophoresis. This hands-on experience allowed students to use industry-standard laboratory equipment while connecting to their genetics unit. In addition, ABE supports science learning in various high school biology classes. The ABE curriculum helps students build on their molecular biology lab skills and content knowledge by conducting restriction digests, ligations, transformations, and polymerase chain reactions. These lab-based experiences excite students about doing science and support student enrollment in electives like biotechnology.

The middle school faculty and students showcased student-centered projects in the Spring of 2023. Seventh-grade students presented their work at a Science Exposition where experiments, engineering project designs, science-inspired artwork, and volunteer work were presented to the public. There was tremendous project variety and talent showcased. The Grade 8 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.

The North Shore Science League adopted a hybrid schedule, where students participate in events at their school during the stormiest months of the year and travel the remaining months. Masconomet Science Team members were excited to get back on the road, engage with students from other schools, and eat pizza. The Masconomet Science Team placed 5th in the league for the 2022-2023 season.

In the Spring of 2023, Nora Achille, Jocelyn Dumouchel, Kara Lindonen, and Brody Junge took the Ashdown Exam, the state qualifying exam for the National Chemistry Olympiad. All four students scored in the top fifty percent of those who took the exam. Ms. Lund also proctored the exam.

In 2023, Grade 8 science teacher Patrick Hogan earned Master Teacher status. His project aimed to expand Masconomet's weather station output and make it more visual. He did this by applying for and receiving a MEF grant that helped him purchase a TV and mounting materials to stream local weather outside the middle school library. The Grade 8 team is excited about advancing weather learning and making MA state standards come alive. Too often, learning happens within the four walls of a classroom; streaming local weather to the MS community expands opportunities for staff and students to engage in science learning.

In the Spring of 2023, Tammy Fay participated in an educator STEM day at the Portsmouth Naval Shipyard. During her visit, she toured the Shipyard and participated in a roundtable discussion focused on engaging students in the STEM careers that it offers. The Shipyard provides career pathways that Masconomet students should be aware of. In the future, Ms. Fay would like to run a pop-up event on the Masconomet campus that allows students to engage with Portsmouth Naval Shipyard professionals.

In June 2023, Tammy Fay participated in an 8-day intensive facilitator training with OpenSciEd (OSE). Researchers collaborated with teachers to create instructional materials designed for how students learn best. The curriculum is designed to have students figure out crucial scientific phenomena. In addition, the curriculum is teacher-facilitated, collaborative, and investigative. Historically, science curricula have been highly variable and often fail to incorporate the science of learning. OpenSciEd uses best practices to create an equitable, engaging curriculum that reduces costs. Ms. Fay's participation in this professional learning opportunity has given her the skills to provide Masconomet teachers with OSE professional learning supporting curriculum changes.

In Fall 2023, MEF awarded high school science teacher Jake Ahern a grant to participate in the Teaching with Trout Program. The Massachusetts Division of Fisheries and Wildlife's mission is to conserve freshwater fish and wildlife resources for the public. To aid this mission, they have developed the Teaching with Trout Program, which provides classrooms in Massachusetts with trout eggs to engage students in "learning about trout, aquatic environments, and human connections" to local environments. The program helps protect wild brook trout populations through restoration. This authentic learning experience will provide cross-disciplinary opportunities with science, math, english, and social studies applications. Using a local example, the Teaching with Trout Program will allow Mr. Ahern's classes to learn ecology, population biology, conservation, and water quality. The long-term goal is to engage additional biology/life science teachers and their students with the Teaching with Trout program. This program will help our students engage in local population ecology, specifically connecting them with the Tri-Town environment.

Mrs. Kathy Rowett participated in a PD Collaborative workshop on Creating Escape Rooms. She created an Escape room for her Science 9 class to review for Acceleration. Students find escape rooms to be an engaging way to engage with science learning.

In the summer of 2023, Krista Hoey adapted the Gizmos curriculum to align with Masconomet learning. Gizmos provides high-quality virtual science experiences for students. Currently, Gizmos is used by Grade 7, 8, and high school biology teachers.

Mrs. Suzanne Clark and Ms. Tammy Fay collaborated during the summer of 2023 to create a curriculum for a new year-long Sustainability and Food Ed course.

Ms. Tammy Fay has become an active STEM District Leaders Network member, sponsored by Massachusetts DESE. There are four meetings per academic year. In September, Ms. Fay attended a conference on multilingual learner materials criteria in STEM and the new MCAS performance tasks.

Tammy Fay participated in the two-day STE Performance Assessment (SPA) Ambassador Program in the fall of 2023. The program, facilitated by DESE and the WPI STEM Education Center, was designed to help districts understand the new STE MCAS and classroom performance tasks and provide materials for district training. The next step at Masconomet for middle school STE teachers is to participate in SPA professional development during scheduled PD time.

### **Social Studies**

Cultural proficiency and civic engagement continue to be central themes to our work as a department as we continue to find ways to incorporate meaningful experiences for students throughout our curriculum and build community connections. We also continue to develop and revise our courses to meet the adjusting the needs and interests of all of our students as well as emerging state requirements.

At the Middle School, most of our 8th graders traveled to Washington D.C. and experienced our nation's capital as well as a stop in Philadelphia to visit the Constitution Center. Those that remained in town traveled to Boston and Salem for several days' worth of local history and civic engagement. A highlight for them was the Boston Tea Party Museum in which students had an opportunity to "throw the tea into the sea!". This year 8th graders will also be taking the Civics MCAS field test which tests students civic and literacy skills. Seventh grade students are beginning to engage in a new inquiry-based curriculum around topics ranging from early human societies to and exploring contemporary issues in the Middle East. They will be participating in a virtual question and answer exchange with international teachers in the spring, and it is our hope to continue to engage with the community and the broader world to advance our goal of making Masco students global citizens.

Core classes, elective courses and clubs at the High School have been taking field trips ranging from learning about the election reform 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 collaborated with Salem State Center for Holocaust and Genocide Studies and brought an art installation into the school about the Holocaust. Visiting professors from Salem State came for two days in December to explore the images with students and do a guided study with all 11th grade U.S. History students. It was very impactful for students and staff alike and was written up in the Boston Globe in *Lessons Learned: Holocaust studies are helping students learn empathy in a personal way*.

Social Studies teachers continue to grow in our work with students by taking courses with Salem State, Primary Source, Teachers as Scholars just to name a few. Many teachers are utilizing the genocide grant awarded to the department from DESE to take courses in how to effectively and compassionately teach genocide in developmentally appropriate ways. We will also be introducing new electives. In the coming 24-25 school year we will be reintroducing Sports and Society to 9th and 10th graders, and we are very excited to be offering AP African American Studies in the 25-26 school year.

## Professional Development

### *Ryan Quinn*

The SS department has continued to work collaboratively with Salem State University's Holocaust and Genocide Studies Department – including the art installation, guest professors, taking advantage of our grant to introduce students to a variety of personal survivor testimonies.

I also spent a PD day at SSU studying the Guatemalan Genocide (1978-1983) with professors Brad Austin, Stephanie Young and Aviva Chomsky.

### *Eva Urban Hughes*

The Social Studies department has been invested in DESE Genocide Grant from DESE and is working collaboratively with Salem State Center for Holocaust and Genocide Studies as well as Primary Source.

I've been invited to attend the CHGS 10th Anniversary Commemoration to discuss the recent Masco Holocaust photo art installation and to write a short article on its impact on our students to be published in their 10th anniversary publication. The exhibit and our collaboration was featured in the Boston Globe Metro section on how to effectively and thoughtfully teach genocide to high school students.

In the fall, I attended a conference supported by the Genocide Grant in which I listened to the personal testimony of a Holocaust survivor and attended workshops facilitated by Facing History and Ourselves, Echoes and Reflections and UMass Boston on best practices about teaching genocide.

I also attended the Massachusetts Conference for Social Studies Education with a focus on Civic Education with such organizations as the Democratic Knowledge Project, PBS Learning, I-Civics and DESE to inform our work around Civic Education and the upcoming 8th grade MCAS.

### *Dave Walsh, BJ Muller & Ben Hanchett*

Attended *Teaching the Ultimate Crime: Genocide and Human Rights History* through Primary Source. In conjunction with the Genocide Grant received by DESE and Primary Source, this course is grounded in the study of human rights, international memory and civic responsibility as it relates to genocide. Educators grapple with finding developmentally appropriate ways to approach teaching genocide.

### *Kim Marini, Laura Greeley, Pete Magner:*

Will be attending "Race, Citizenship, and the 'Making' of American History," with Margarita Guillory of Boston University for two days in March to explore the impact of race and racism throughout American history.

## **Wellness**

The High School Wellness Department offered elective classes in Emergency Medical Technician (EMT - Honors), First Responder, 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.

High School Physical Education staff members Alicia Gomes and Alex Verdager completed a *Project Adventure Advanced Skills* training course in Beverly, MA. New Health staff member Nick Parianos has taken over the EMT and First Responder classes and has been an integral member of the staff. Liz Dean has been teaching Physical Education classes at both the high school and middle school while coaching field hockey and track for the Chieftains. Accomplished Health staff member Jenn Ayers has taught the majority of our Comprehensive Health classes along with our Emergency Medical Responder class.

Paraprofessional Paula Yanakakis has been instrumental in the support of our entire physical education program, and her rapport with students has been important in the social and emotional well-being of our students. Middle School Physical Education teacher Scott Marcoulier has also been a huge influence in the classroom and on the playing field for our students, coaching girls' soccer and indoor track while working as part of our event staff for many of our home athletic events. Middle School Health teacher Maggie Bridgeo earned her Master teacher status, and veteran Health teacher Sue Micus, after a long and impactful career at Masconomet, retired in the spring of 2023.

### **Athletics**

In the fall of 2022, several of our athletic teams had outstanding seasons. The field hockey team advanced to the *MIAA Final Four*, and two students, Maggie Sturgis and Julia Graves, earned the distinction of All-Scholastic. The volleyball and girls' soccer teams both advanced to the MIAA Elite 8, while the boys' soccer team advanced to the Round of 16. The golf team finished 3rd in Division II North, the football team qualified for the MIAA DIII playoffs, and the boys' and girls' cross-country teams finished 10th and 14th in Division IC, respectively. The cheerleading team finished 3rd in the state in Division II. Boys' soccer, girls' soccer, field hockey, volleyball, and cheerleading all won NEC titles!

In the Winter of 22-23, the gymnastics team won the *state championship* for the fourth year in a row!!! The girls' ski team won the NSSL, while the boys' ski team finished 2nd. Both indoor track teams won the NEC Lynch Division title. The boys' ice hockey team qualified for the MIAA Division II state tournament, and the girls' basketball team advanced to the MIAA Round of 16. The wrestling co-op with Essex Tech finished 8th in Division II North. The girls' swim team finished 11th in Division I, while the boys finished 17th.

In the Spring of 2023, the girls' tennis team finished undefeated for the 2nd year in a row and captured our 2nd straight state title! The baseball and girls' lacrosse teams won the NEC Dunn Division, while the boys' lacrosse, softball, and boys' tennis teams advanced to the MIAA Division II state tournament. The girls' track & field team finished 10th overall in Division III, while the boys finished 29th.

### **World Languages**

- In the fall of 2022, 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. Proficiency assessments were administered in the spring. In May of 2023, we were thrilled to award a total of 37 seniors with the Seal of Biliteracy which included 5 students earning the Seal of Biliteracy with Distinction. Seven languages were represented including Spanish, French, Mandarin, Portuguese, Greek, Russian, and Korean.
- In 2023, 14 students graduated having earned the Global Competency Diploma. We are happy to report that there are 17 candidates from the class of 2024 currently enrolled in the program.
- In November of 2022, French students from the Middle School and High School participated in a wide variety of fun activities to celebrate National French Week. Examples of activities include: participating in a national French trivia contest, listening to French music, and learning French language and cultural fun facts.
- In January of 2023, the Spanish club continued the practice of raising 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 February 2023, students from Mrs. Siden's Media class continued the practice of instructing and collaborating 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.
- In late March of 2023, a Spanish, French, and Chinese teacher along with several world language students from the middle school and high school visited 6th graders in Middleton and Topsfield 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.
- In April of 2023, 47 French students spent a weekend exploring Quebec City with 3 Masco faculty members.
- Over the April vacation 2023, 27 Masco juniors and seniors joined Señora Sampietro, Profe Bonanno and Mr. Ely for an exhilarating nine-day trip to Costa Rica. Highlights of the trip included visits to Parque Nacional Tortuguero, Místico Arenal Hanging Bridges Park, and Parque Nacional Manuel Antonio. The group traveled from the Caribbean to the Pacific and along the way saw an incredible array of wildlife, kayaked near an active volcano, explored some amazing caves, and went ziplining near the Monteverde Cloud Forest.
- In the spring of 2023, there was a two-day virtual micro-exchange with the three 7th grade Global Cultures classes and 38 teachers from all over the world sponsored by the U.S. Department of State and University of Massachusetts Lowell. Masco students and the international teachers discussed cultural topics such as school systems and hobbies.
- Holly Grose received an MEF (Masconomet Education Foundation) grant to have a musician perform and teach African Drumming to our Spanish 4 classes. The workshop had a direct correlation to a unit on the Caribbean which focuses on the impact of African rhythms on Latin music and culture. This learning experience aligns with Masco's mission statement of providing real world experiences to create global citizens.
- Professional Development:
  - Holly Grose attended DEI workshops through the IDEAS program.
  - Ryan Quadros attended the annual ACTFL conference in Boston in November 2022.
  - Jeanne O'Hearn attended the annual ACTFL conference in Boston in November 2022 and she completed a week-long course for Spanish teachers in Seville, Spain in July, 2023.

Thank you again for your interest and support for the Masconomet Regional School District. We hope this year-end report helps you understand just how extraordinary Masconomet is as a school district. We thank our school community and all the residents in our Member Towns who continually support Masconomet. Please join us at one of our wonderful events from athletics to music and drama. Our communities work best when working together.

Respectfully Submitted,

Melissa Gnoza Ogden, Chair, *Masconomet Regional School Committee*

#### **MASCONOMET REGIONAL SCHOOL COMMITTEE MEMBERS:**

##### Boxford Members

Christine Bolzan  
Erica Clements  
Jeffrey Horrigan  
Joseph McLean

##### Middleton Members

Matthew Alexander  
Domenic Cassamassima  
Trevor Currier  
Kendra Petrone

##### Topsfield Members

Zillie Bhaju  
William Hodges  
Melissa Gnoza 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 41 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. In essence, training our future workforce.

Twenty-six 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 1,747 for the 2023-2024 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 1, 2023  
25 Total Boxford  
Student Population*

<b>Grade</b>	<b>9 – 7</b>
<b>Grade</b>	<b>10 – 5</b>
<b>Grade</b>	<b>11 – 5</b>
<b>Grade</b>	<b>12 – 8</b>

Riley Bruker, HVAC and Refrigeration Student, Grade 11 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, and Veterinary Science

**Construction Related Programs:** Carpentry, Construction Craft Laborers, Electrical, HVAC and Refrigeration, and Plumbing

**Human Services Programs:** Dental Assisting, Early Childhood Education, and Health Assisting

**Manufacturing, Engineering, and Technology Programs:** Advanced Manufacturing, Design & Media Communications, Engineering & Automation Technology, Information Technology Services

**STEAM:** Advanced Manufacturing, Biotechnology, Design and Media Communications, Engineering & Automation Technology, and Information Technology Services

**Service Programs:** Automotive Collision Repair & Refinishing, Automotive Technology, Cosmetology, and Culinary Arts & Hospitality, and Marketing

## 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 43 additional students in our CTAE After Dark Partnership Program into high-demand career areas as a model for Massachusetts' Career Technical Initiative. Current participating students are from Beverly, Gloucester, Marblehead, and Swampscott. The CTAE After Dark Partnership Program is workforce-based and 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. There are currently 4 students from Boxford participating in our Cooperative Education Program. 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, and Automotive and Auto Collision Repair. The Angell at Essex is a clinic on-campus that provides veterinary services to the general public.

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 a new Chapter 74 Program, Metal Fabrication and Joining Technologies for SY25. This program will create more opportunities for our students and meet the needs of our current workforce.

From SY23 to SY24 we have received over \$5.1M in grant funding to increase educational opportunities for our students, secure capital equipment, provide student support, and expand and improve CTAE programs.

We continue to complete on campus projects to expand access for students. Gallant Hall has been transformed to a STEAM Academy, including new doors and front windows, an expanded electrical systems, and furnished with a significant donation from the Furniture Trust. A private donation of \$750K will upgrade Gallant's HVAC system. Windows in the Alumni Gymnasium have been replaced and a new HVAC system is on-going. Progress on the Smith Hall Cafe includes new sinks, bottle filler stations, stair treads, bathroom renovations, and fresh paint. Utilities for the Larkin Cottage have been installed, as well as the chimney and fireplace. Kitchen equipment is onsite and finalized, all exterior doors and windows have been installed.

As we look ahead to the future, we are thankful for your partnership and support of agricultural and technical education.







# DEPARTMENT OF PUBLIC WORKS



# **DEPARTMENT OF PUBLIC WORKS**

**Prepared By: Chris Olbrot, Superintendent and Town Engineer**

## **2023 Roadway Improvements**

In 2023, the town retained paving contractor EJ Paving, to repave over 3.5 miles of roadway. This translates to roughly 5,000 tons of hot mix asphalt. The town paved Ipswich Road (from Herrick to Hemlock), King Arthur Ct., King George Dr., King James Ct., King John Dr., King Richard Dr., and King William Ct.

In addition to these improvements, the town also conducted routine maintenance activities throughout the year by patching deteriorated sections of the roadway network, filling in pot holes, line striping, and street sweeping. The heavy rainfall and two significant rain events caused significant and widespread roadway washouts and drainage issues throughout town, which also needed to be repaired.

## **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 in conjunction with the Ipswich River Watershed Association, successfully permitted 3 significant culvert replacement projects. These culverts are along Pye Brook and are at Herrick Road, Georgetown Road and Pye Brook Lane. Through a combination of local, ch. 90, and grant funding, the DPW is hopeful to replace all three of these important culverts within the next 3-5 years. In addition to the three culverts, the DPW also permitted a culvert replacement job on Glendale Road. This culvert is expected to be replaced in the summer of 2024.

Lastly, the town made substantial strides in 2023 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 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.

Also, DPW staff assisted the Boxford Athletic Association (BAA) in creating a memorial for Mr. James Locke at the softball field formerly known as Boy Scout Park. The memorial was installed with the anticipation of having an unveiling on Sunday, July 30<sup>th</sup>, by Mr. Locke's family, friends, teammates and others. It is clear that he had a positive impact on the BAA, the community as whole. The DPW hopes that creating this memorial pays proper tribute to his legacy.



**Memorial installed in July**



**Soil Amendments in September**

Lastly, following substantial precipitation this summer, the DPW put significant resources into field maintenance and soil amendment. All the town's playing fields were core aerated and overseeded utilizing the town's "Seedavator". Further, RAD Sports, core aerated and deep tine aerated the natural fields at the Commons.







# HEALTH AND INSPECTIONS

*photo courtesy of Paul Jamieson*



## **INSPECTOR OF BUILDINGS**

During the first quarter of 2023 our focus was on interviewing candidates to fill the administrator assistant's vacancy. After a few interviews we had the good fortune of having Teresa Mason accept the position. She came from the City of Lynn Sewer and Water office and had great skills interacting with the public. Teresa joined our office at the perfect time as we launched our on-line permitting portal Open Gov on April 10<sup>th</sup> and she got here on April 16<sup>th</sup>. With Town Administrator Matt Coogan's assistance Open Gov started without incidence. Teresa's computer skills were greatly appreciated with this new format.

I continue to work with Fire Prevention Officer Colangelo addressing the 110 Inspections of all the town buildings, beaches, camps and meeting places. The 110 inspections provide a life safety service for the public who frequent these facilities and businesses. Please inform us if you would like something reviewed.

The "Willows Community" on Rt. 133 Willow Road continue to keep our inspection schedule loaded up as multiple units of the 66 unit development under construction keeps all three inspectors busy. This past fall we began issuing certificates of occupancy to the new residences on Ingalls Village Way.

Our Zoning Board of Appeals continues to experience full agendas on the fourth Thursday of each month. The activity seems to be focused on multiple garage space and in-law accessory apartments.

Please follow us as we post from time to time on social media anything of building construction interest.

Peter Delaney C.B.O. Building Inspector

Dave Harris Alternate Building Inspector

Douglas Small Wiring Inspector

James Carbone Alternate Wiring Inspector

Richard Danforth Plumbing/Gas Inspector

Steve Galinsky Alternate Plumbing/Gas Inspector

Samantha Mento Administrative Assistant

# BOARD OF HEALTH

## VNA Care 2023 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 2023 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 and Flu clinic for teachers

### 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 <sup>st</sup> Wednesday every month	9:00am-11:00 am
4 Mile Village	3 <sup>rd</sup> Wednesday every month	9:00am-11:00 am
Council on Aging	3 <sup>rd</sup> Thursday every month	11:15 am -1:15 pm

### 2023 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.

### 2023 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 2023 (will be sent separately)

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 (tri-town public health nurse) in relation to COVID-19 in the schools and community.

### **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](http://www.vnacare.org).

### **Covid 19 update Boxford Board of Health.**

On March 1, 2024, the CDC released updated recommendations for how people can protect themselves and their communities from respiratory viruses, including COVID-19. The new guidance brings a unified approach to addressing risks from a range of common respiratory viral illnesses, such as COVID-19, flu, and RSV, which can cause significant health impacts and strain on hospitals and health care workers. CDC is making updates to the recommendations now because the U.S. is seeing far fewer hospitalizations and deaths associated with COVID-19 and because we have more tools than ever to combat flu, COVID, and RSV.

As part of the guidance, CDC provides active recommendations on core prevention steps and strategies:

- Staying up to date with vaccinations to protect people against serious illness, hospitalization, and death. This includes flu, COVID-19, and RSV if eligible. Everyone 6 months and older should get an updated 2023-2024 COVID-19 vaccine. Nearly all MA residents can still get a COVID-19 vaccine for no or little cost.
- Practicing good hygiene by covering coughs and sneezes, washing or sanitizing hands often, and cleaning frequently touched surfaces.
- Taking steps for cleaner air, such as bringing in more fresh outside air, purifying indoor air, or gathering outdoors.

When people get sick with a respiratory virus, the updated guidance recommends that they stay home and away from others. For people with COVID-19 and influenza, treatment is available and can lessen symptoms and lower the risk of severe illness. The recommendations suggest returning to normal activities when, for at least 24 hours, symptoms are improving overall, and if a fever was present, it has been gone without use of a fever-reducing medication.

Once people resume normal activities, they are encouraged to take additional prevention strategies for the next 5 days to curb disease spread, such as taking more steps for cleaner air, enhancing hygiene practices, wearing a well-fitting mask, keeping a distance from others, and/or getting tested for respiratory viruses. Enhanced precautions are especially important to protect those most at risk for severe illness, including those over 65 and people with weakened immune systems. CDC's updated guidance reflects how the circumstances around Covid -19 in particular have changed. While it remains a threat, today it is far less likely to cause severe illness because of widespread immunity and improved tools to prevent and treat the disease. Importantly, states and

countries that have already adjusted recommended isolation times have not seen increased hospitalizations or deaths related to COVID-19.

While every respiratory virus does not act the same, adopting a unified approach to limiting disease spread makes recommendations easier to follow and thus more likely to be adopted and does not rely on individuals to test for illness, a practice that data indicates is uneven.

The updated guidance also includes specific sections with additional considerations for people who are at higher risk of severe illness from respiratory viruses, including people who are immunocompromised, people with disabilities, people who are or were recently pregnant, young children, and older adults. Respiratory viruses remain a public health threat. The CDC will continue to focus efforts on ensuring that the public has the information and tools it needs to lower the risk of respiratory illness by protecting themselves, families, and communities.

	Title V	Soils	Installer's Renewal	Hauler's Renewal	Food Renewal	Stable Renewal	Rec Camp Renewal	Well Permits	DSCP New	DSCP Repair	Trench	Food Inspection	Tick Tubes	Plan Review	Total
<b>January</b>	\$225	\$75	\$900	\$800	\$600	\$10				\$100	\$50				\$2,760.00
<b>February</b>	\$150	\$75	\$200		\$450	\$40				\$200					\$1,115.00
<b>March</b>	\$750	\$75	\$100			\$20			\$800	\$200	\$50		\$82.50	\$200	\$2,277.50
<b>April</b>	\$525	\$150			\$200					\$300	\$100		\$123.75	\$600	\$1,998.75
<b>May</b>	\$900	\$225	\$100		\$150	\$10	\$450	\$100		\$150	\$100			\$500	\$2,685.00
<b>June</b>	\$225	\$150			\$225	\$10				\$150	\$50	\$100		\$100	\$1,010.00
<b>July</b>	\$450	\$225								\$75	\$50	\$50		\$200	\$1,050.00
<b>August</b>	\$525	\$150									\$150			\$400	\$1,225.00
<b>September</b>															\$0
<b>October</b>	\$525	\$450						\$100		\$300	\$350			\$100	\$1,825.00
<b>November</b>	\$525	\$450			\$600	\$10		\$100		\$400	\$350			\$100	\$2,535.00
<b>December</b>	\$225	\$375	\$1300.00	\$1700.00						\$300	\$200			\$100	\$4,200.00
<b>TOTAL</b>	\$5025.00	\$2400.00	\$2600.00	\$2500.00	\$2225.00	\$100.00	\$450	\$300.00	\$800.00	\$2175.00	\$1450.00	\$150.00	\$206.25	\$2300.00	\$22,681.25







# PLANNING AND ENVIRONMENTAL PROTECTION

*photo courtesy of David Manzi*



## 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 2023 and early January 2024, Boxford received matching funds from the state totaling \$253,443. These payments represent a match of approximately 30% of the \$839,837 collected locally in Fiscal Year 2023 through the 3% CPA surcharge.

At the Annual Town Meeting held May 2023, the town appropriated \$1,500,000 from the CPA Undesignated Fund to fund the purchase of a 35 acre parcel of land located on Herrick Road near the intersection with Georgetown Road and known as the Dorman Land. The Town also appropriated \$25,000 from the CPA Undesignated Fund to fund the engineering plans, wetland delineation, survey plan, concept design and permitting costs for construction of a new playground at Johnson Field. The Town also appropriated \$3,000 from the Community Preservation Historic Fund balance to fund repairs to a stone retaining wall adjacent to the vaults at the Brookside Cemetery.

The CPA Committee (CPC) continued to monitor and approve payment on invoices for various ongoing projects during 2023. 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. Kimberly Putney replaced Mark Sullivan as Recreation Committee representative. Kristina Eckert replaced F. Richard Shaw as an At Large member. There is currently a vacancy on the Committee.

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  
Kimberly Putney, Recreation Committee representative  
Barbara Jessel, At Large member  
Steve Merriam, At Large member  
Christine Eckert, At Large member

Vacancy, 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 person 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 Commission administers several types of permit review processes under the Massachusetts Wetlands Protection Act and the Town of Boxford Wetlands Protection Bylaw. The Commission also administers the Stormwater Management Bylaw review process. Policies have been adopted under the Bylaw for administrative disposition of routine, minor matters such as limited tree removal and soil testing.

The Commission is directly responsible for the management of over 800 acres of Town-owned conservation land in Boxford, as well as indirect responsibility for over 90 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 Commission is very grateful.

### Activities in 2023

The Commission continued with active review and oversight of the Willows at Boxford project during 2023. This project includes 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 received and reviewed applications for the replacement of Town Culverts at Glendale Road, Georgetown Road, Herrick Road, and Pye Brook Road. The review of these applications has continued into 2024.

Other notable projects approved by the Commission in 2023 included repairs and improvements to the Camp Wakanda access road, a new boardwalk for a trail at the Baldpate Pond State Forest, a new spillway for Holmes Pond off Wildmeadow Road, and a new dry hydrant on Willow Road.

A Stormwater Management Permit was issued for extensive clearing and grading at 6 Bare Hill Road for the creation of equestrian related facilities and pasture. The Commission also reviewed and approved amendments to a Stormwater Management Permit for the construction of a new residence at 146 Georgetown Road.

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 Commission worked with the Board of Health to form the Stiles Pond Advisory Committee (SPAC). SPAC met numerous times during 2023 in hopes of addressing the increased algae and cyanobacteria observed in Stiles Pond. The Conservation Commission also 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, Kerri Lummus on the Invasive Species Committee and Stiles Pond Advisory Committee, Greg Kokorda on the Stiles Pond Advisory Committee, and David Smallman on the Boxford Town Forest Committee.

The 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.

Long-time member Frank Di Luna resigned in June, 2023. The Commission thanks Frank for his many valuable years of service. Karen Collari Troake was sworn in as a new Commission member in June.

Conservation Commission members (term ends): David Smallman, Chair (6-30-26); Natasha Grigg (6-30-25), Kerri Lummus (6-30-24), Doug Hamilton (6-30-2025), Greg Kokorda (6-30-2026), Karen Collari Troake (6-30-2025) and "currently vacant" (6-30-26).



## **LAND COMMITTEE**

The Land Committee is a group of Boxford citizens that reviews land offerings and searches out, on occasion, land in Boxford that would be useful in a number of categories to the Town: acreage for possible affordable/community housing, open space, recreation, conservation of water resources and possible other uses that would benefit the Town. It then meets with the Select Board with its recommendations and the Select Board decides which items will go before Town Meeting for a vote. The Land Committee frequently applies to the Community Preservation Committee for help in funding appropriate acquisitions.

The Land Committee had several interesting land acquisition possibilities before it this past year. Only one came to fruition, and that was the 35-acre parcel of land on Herrick Road that was bought with CPC funding for \$1,150,000 as an outright purchase. Approximately 30 acres are for open space as this parcel connects with Boxford Commons and the newly acquired, by Essex County Greenbelt, large parcel on Main Street, leading into the Boxford Common – all told approximately 175 acres of contiguous open space with trails, ball fields, ponds, and streams. The other 6 acres or so of the Dorman Land off Herrick Road, will be available for recreation. The acquisition of this 35-acre lot required a process, including an appraisal, a survey and Natural Heritage approval/delineation.

We are frequently assisted by Ross Povenmire, the Town Conservation Agent, with advice and protocols, for which we are very grateful!

Natasha Grigg, Chair

Peter Delaney

Peter Bernardin

Bob Gore

Richard Tomczyk

## **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:

### **Department of Public Works Facilities**

Funding was approved at the 2022 and 2023 Town meetings to design and permit the access driveway to the site and to hire a designer to complete a schematic design and feasibility study.

The PBC conducted a competitive designer selection process in accordance with Massachusetts procurement requirements. The committee selected Helene-Karl Associates as the architectural design firm.

### **Johnson Playground**

The PBC assisted the Recreation committee in navigating through the regulatory and permit process and provided some preliminary cost estimates. The PBC will provide oversight during construction and installation if funds are approved.

### **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 donated their labor for the masonry work.

### **West Fire station**

Future renovations will focus on providing a women's shower room and improving the efficiency of the available space.

### **Cole School, Massachusetts Architectural Access Board Accessibility Improvements**

Working with the School Committee and Town Engineer, the PBC has implemented a cost effective paving solution to resolve the previous citations relating to accessibility conditions as cited in the Massachusetts Architectural Access Board Decision.

### **Little Red School House**

The Little Red School House (LRSH) Committee and the PBC requested funding from the Community Preservation Committee to fund the services of the Construction Manager and pay for construction costs. The sum of \$175,000 was approved at the 2022 Town Meeting to fund this project. After the Essex North Shore Agricultural and Technical School accepted the LRSH as one of its Construction Academy projects, the labor cost for this project is being offset by the work that has been performed by the students.



The PBC's oversight of this project included the review and sign off of a design that met 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 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.

Initially, The Little Red School House Committee received funding from the Community Preservation Committee at the 2021 Town Meeting to develop design documents for this historic rehabilitation.

#### Members

Margaret Chow-Menzer, PBC Chair

Rich O'Brien, PBC, Vice-Chair

Robert Hazelwood, PBC-Clerk

Scott Novack, PBC

Tom Duval, PBC

Judy Anderson, representing COA on Center at 10 Elm

Rick Shaw, representing COA on Center at 10 Elm

Virginia Havey, rep LRSH representing LRSH Committee on the Little Red School House

Laurie Rowan, represents LRSH Committee on the Little Red School House

Lisa Donahue, represents Recreation committee on Johnson Playground

Phil McManus, represents FinCom on New DPW Facility

Charles Costello, represents Select Board on New DPW Facility

Al Vaz, former Select Board member and representative-at-large on New DPW Facility

Christopher Olbrot, Town Superintendent on New DPW Facility

Christopher Olbrot, Town Superintendent, new DPW Facility

## **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 fourteen ZBA cases in 2023, including site plan review of proposed amendments to the Cole School parking lot project and amendments to the Willows at Boxford Elderly Housing District 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 five ANR plans in 2023.

### **Subdivision Activity**

There were no new subdivision applications received in 2023.

### **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 2023, two 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 2023 two Scenic Roads Act hearings were held for the removal of trees on scenic roads.

### **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). John Adams resigned from the Board in late 2023. Jim Barnes was appointed in early 2024 to serve the remainder of Mr. Adam's term.

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)
Jim Barnes	(May 2024)

## **SUSTAINABILITY COMMITTEE**

In 2023, the Sustainability Committee continued to work toward establishing Municipal Electrical Aggregation for Boxford. In December of 2023, we received preliminary DPU approval of our Aggregation plan that will allow us to offer competitive green 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 municipal buildings. In 2023, the Array generated about 1.15 million kWh of electricity. Since we only pay about \$0.135 per kWh to the array owner, this generated about \$174,000 in electricity savings for Boxford. In addition, the Solar Array owner paid Boxford over \$13,000 in lease and payments in lieu of taxes.

The Sustainability Committee has also been working with the Boxford School Committee and the Superintendent on energy efficiency upgrades and HVAC electrification for the Spofford Pond school. The design firm, CMTA, was hired to do a feasibility study/preliminary design for this project.

Gary Martin, Chair

Members: Marc Aronson, Pat Canonica, Al Nierenberg, Keith Sampson

## **ZONING BOARD OF APPEALS**

In 2023 Zoning Board of Appeals continued to hold all meetings via video conference.

During the course of 2023, the Zoning Board of Appeals heard fourteen new cases, thirteen were requests for special permits and one was for a variance. Of the fourteen cases, six (6) permits were granted in 2023, five (5) were continued into 2024, and three (3) were withdrawn.

Under the Zoning By-law, the Planning Board provides a recommendation on each appeal, application or petition before the Zoning Board. In 2023, 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 and Thomas Jonak is an alternate member. Paula Lia Fitzsimmons serves as chair, Steve Merriam serves as vice-chair and Ralph Nay as clerk. The Board was pleased to welcome Dan Paglia as an alternate member in 2023.

The Board thanks David Valzania for his service on the Board. David served as an alternate until June 2023.

The Board was assisted by Building and Zoning Department Administrative Assistant Teresa Mason. Teresa was a quick study and 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  
Thomas Jonak, Alternate





# COMMUNITY SERVICES

*photo courtesy of David Manzi*





## **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 last 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.

## CENTER AT 10 ELM COMMITTEE

The 10 Elm Committee (“Committee”) was formed in January of 2023. The Committee consists of five members appointed by the Boxford Select Board. These Boxford residents are charged with developing and coordinating community events and programming at the Center at 10 Elm (“10 Elm”) for the general public beyond the Council on Aging’s (“COA”) offerings. The Committee shall determine the capacity at 10 Elm to program community events. 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. The Committee will consult with the COA, and the COA Director, to identify opportunities for the COA and the Committee to partner on programs that achieve common goals, including multi-generational events. In addition, the Committee will consult with the COA on available times that do not conflict with COA operations and events.

The Committee initially worked on a description to be published on the Town website: The Center at 10 Elm is the perfect venue for your next event. Fully accessible, it can accommodate up to 147 guests and has 2 distinct spaces available. The "Barn" is a dynamic 2,400 sf space perfect for larger gatherings: celebrations, annual meetings, lectures and classes. The Barn is equipped with a state-of-the-art AV set-up, with a large drop screen and sound system. This flex space can also be divided for smaller groups. Both spaces open onto the outdoor patio. The Cummings House Lounge is an intimate setting for small meetings. It is equipped with a pool/conference table, television, wet bar, and electric fireplace. It's the perfect venue to host discussion groups, support groups, book and hobby clubs.

The Committee created and recommended a rental priority system, along with the following disclaimer: 10 Elm is not available for use/rent for commercial purposes, including solicitation or development of business, or for profit.

- **Tier 1:** Programs, meetings or events that are sponsored or co-sponsored by the COA.
- **Tier 2:** Town departments, boards and committees
- **Tier 3:** Boxford or Tri-Town-based non-profit, civic and/or charitable organizations that serve the Boxford Community primarily, do not charge membership fees, do not hold fundraisers and do not accept donations, or charge a fee to use municipal facilities.
- **Tier 4:** Non-Boxford based non-profit, civic and/or charitable organizations not directly associated with the Town that serve some members of the community but also the wider region that may charge a fee.
- **Tier 5:** Private rental by a Boxford Resident
- **Tier 6:** Private rental by a Non-resident

As part of the charge to coordinate community events, the Committee planned a Community Movie Night on June 17th. Approximately 30 people were in attendance. Some concerns were identified during the event:

- The doors were locked and needed to be propped open for the evening.
- There was no access to the kitchen, therefore water for drinking and cleaning had to be obtained from the restroom.
- There were complications with the AV and there was no one available to contact for help.

- The divider door is heavy and cumbersome to open – it takes 2 people and should have an orientation first.
- The lobby is unattended, leaving supplies and COA property at the reception desk vulnerable.

Another community event was coordinated by the Committee on December 17th: a lantern making party prior to Boxford's Grand Illumination. This event had approximately 80 people in attendance and was a festive opportunity to showcase the building. Again, the lack of access to water and cleaning supplies proved to make clean up after the event difficult. Additionally, the dumpster is currently located across the street by the previous COA building so bags of trash need to be transported.

The Committee has proposed the following recommendations for public use of the building:

- A designated staff person to oversee the calendar for operations and usage outside of COA hours.
- An online calendar that can be viewable and accessed by multiple people.
- An online reservation system for the public to submit their inquiries and requests.
- A list of rules and regulations to be signed by the renter or responsible party.
- Staff or volunteers onsite during public events for assistance with opening the building, monitoring and supervising the space, ensuring renter's compliance with rules and regulations, and securing the building.
- A cleaning fee applied to all fee-based rentals.

Most recently, the Committee has created a proposed fee structure to align with the Tiered use of the building. This proposal will be heard by the Select Board in April, 2024.

Respectfully Submitted,

Christine Dean, Chair  
Kathy Zolla  
Liz Murphy  
Joanna Picardi  
Corey Jackson

## 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 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 was an exciting one for the Council of Aging and all the residents of Boxford. After much anticipation and many delays in construction, the new Senior Center/Community Center opened in mid-April. A large donors gala was held on April 15<sup>th</sup>, and open house on April 16<sup>th</sup> and the COA opened for business on April 17<sup>th</sup>. The staff of the COA deserves kudos for transitioning from 4 Middleton Rd. to 10 Elm without any disruption of service.

Since opening, we have seen a tremendous increase in participation in all our fitness, educational and social activities. Having the space has allowed us to expand our programming.

General Information Services: 23431 units of service

Outreach: 1939 units of service

Community Education: 1886 units of service

:

Intergenerational Events: 64 units of service

Meals on Wheels: 995 units of service

Congregate meals: 1073 units of service

Health Services: 925 units of service

Transportation: 456 units of service

Fitness/Exercise: 1481 units of service

Health Benefits Counseling: 63 units of service

Social and Support Groups: 1229 units of service

.

Tax Work-off program: 950 hours of Service. The program provides tax credits up to \$ 2000 per year for service to the community.

The Council on Aging operates with a small staff and a large corps of dedicated volunteers. During fiscal year 23, a total of 2355 volunteer hours were logged by 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. As with any organization we can always use additional volunteers.

In an attempt to better serve our residents, the COA is expanding our outreach program and adding new activities to our schedule in 2024. Suggestions as well as assistance from the community are always welcome. Together we can make it a sensational year.

Board of the Council on Aging:

John Shirley, Co-Chairperson  
Alicia Caron, Co-Chairperson  
Judy Andersen, Secretary  
Christina Eckert  
Richard Shaw  
Liz Murphy  
Suzy Arsenault

COA Staff:

Pam Blaquiere, Director  
Lisa Giuliano, Secretary  
Kelly Trolander, Social Worker  
Cindy Comeau, Driver

## **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. In addition, since 2022, the Cultural Council members have developed and presented cultural events featuring talent from our own community.

We believe that a strong presence of the arts, sciences and humanities is essential to building 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 local artisans, musicians, teachers, and school organizations to submit grants for consideration to the Cultural Council.

We received 14 grant applications, and the following 8 projects were awarded funding for 2023:

Project Title	Applicant
Raising Our Voices: Library Summer Reading Performance	Davis R. Bates III
Boxford Historical Document Center Display Exhibit Upgrade	Robin Seigel
Womyn in Three musical Performance & Recording	Caren Tackett
The Incredible Mae West! COA Performance	The Delvena Theatre Company
Boxford 4 <sup>th</sup> Annual Summer Fest	West Boxford Improvement Society
Nature in Your Neighborhood - All about birds	Ipswich River Wildlife Sanctuary
Northeast Youth Orchestra Training & Concerts	Terri L. Murphy
Johnny Cash in Songs and Stories	Matt York

In 2023 Boxford Cultural Council sponsored three Art Exhibits for local artists. These exhibits were held at the new Center at 10 Elm. The goal is to enhance awareness of the rich variety of visual art being created in Boxford and surrounding communities. The Exhibits at 10 Elm have been well received and brought more individuals and families into the community center. Council members look forward to providing more programs in coming years.

### Boxford Cultural Council Members:

Stephanie Meegan, Chair  
 Sue McCraine, Treasurer  
 Caren Taggart, Secretary  
 Carole Davis, Member  
 Kathy Zolla, 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 2023 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 finish of the construction of The Center at 10 Elm (Community Center and Council on Aging headquarters) The facility is now complete and the Grand Opening was well attended.

The Historic Districts Commission meets on the fourth Wednesday of every month starting at 7:00 PM, at the Community Center on Elm Street currently 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.

We reluctantly accepted the resignation of Chris Barendfeld from the HDC and HC. Chris brought a wealth of knowledge on the restoration process from her experience with the iFarm. We will miss her input. We are also still looking for an attorney to join the Commission.

Respectfully Submitted,

Wendy Perkins  
Chairman

Members:

Wendy Perkins, Chairman  
Andrew Gori, Vice Chairman  
Virginia Havey, Clerk  
Heather Barry  
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-2024. They will apply for further grants and CPC funds. In the meantime, they are looking for donations, as during the pandemic they were not able to have any fundraising events. If you would like to join this exciting effort, please notify Laurie Rowan at [Rowan.Laurie@gmail.com](mailto: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 2024 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 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  
Fred Johnson  
Vaughn Miller

## **HOUSING PARTNERSHIP**

It has been a very busy year for the Housing Partnership.

Using a grant from the CPC in 2022, the Housing Partnership examined the financial viability and feasibility of a possible affordable, accessible senior development on the 13.4-acre community housing portion of Boxford Commons. This was not anticipated to be a Town controlled development. An architect, Smook Associates, was hired to generate architectural designs of one and two-bedroom units, each unit with a garage. He showed that several different configurations of 6 duplexes (12 units) could be comfortably located on the property with a 100-foot setback to the property line. This setback would minimize the number of trees to be cut and reduce visibility from the street. A financial consultant, Lynne Sweet, was then hired to calculate the financial viability of the development, assuming all the 12 units would be affordable and available to residents at 80% and 100% of the area median income. It was determined that the development would be financially viable using the approximate \$2 million of CPA funds that are dedicated for community housing as a subsidy.

The Boxford Small Repair Grants Trust received final approval from the State in early 2023, which the Housing Partnership had presented at the 2022 Town meeting. This paved the way to establish the grant program to provide up to \$7,500 in grant funding to help qualifying seniors and residents with permanent disabilities make essential repairs and modifications to their homes for health and safety reasons and enable them to continue to age in place. The Select Board nominated 4 trustees for the board and the Housing Partnership transferred draft documents that had been previously generated. These documents included a program announcement, program description, grant application and the contract with the Town. The Trustees finalized these documents, posted them on line and the program is now accepting applications. The Housing Partnership is no longer involved with the program.

Joe Hill, Chair  
Jim Barnes  
Boxford Housing Partnership

## **RECREATION COMMITTEE**

Over the last year, the Recreation Committee welcomed a few new members to fill the committee to its allotted number of members. The committee reviewed its bylaws and recommended updated language to reflect the state of the town and strategic plan for the recreation committee. The updates were approved by the Select Board and are pending approval at Town Meeting. The following areas continue to fall under the scope of the committee: tennis/pickleball courts, some town athletic fields, town playgrounds, the land on which Camp Sacajawea sits, and any other areas of recreation. The recreation committee also welcomes representatives from the Boxford Athletic Association and the Boxford Trails Association/Boxford Open Land Trust. These representatives also sit on the committee as voting members. Liaisons from the committee are assigned to each area mentioned above. 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 2023.

The Recreation Committee puts together a seasonal newsletter with relevant town recreation information. The newsletter has been found posted at the library and on the Town of Boxford website. We would like to look into ways of notifying people about the newsletter and recreation information.

### **TOWN PLAYGROUNDS**

The Recreation Committee voted in the summer of 2022 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. The CPC agreed to provide funding for additional project planning to be used in 2023-2024. This warrant item was presented at Town Meeting in 2023 and the committee is thankful to the voters for approving this funding. The Recreation Committee has used the funding to complete an updated land survey and wetlands delineation of the area. The Recreation Committee also used the funding for permitting and digging in the suggested playground location to assess the soil underneath for hazardous items. The Recreation Committee worked in conjunction with the Permanent Building Committee, Boxford Board of Health and Department of Public Works as well as others to complete the test digs. As the area is deemed safe to continue with playground planning, the Recreation Committee continues to work on playground design in conjunction with the Department of Public Works, Permanent Building Committee, Community Preservation Committee, and Conservation Committee. The Recreation Committee has built a strong relationship with the Department of Public Works (DPW) to notify them of anything that needs to be fixed on the playgrounds. The Recreation

Committee oversees the status of the playgrounds and identifies any small matters that need to be addressed. If at any time a playground is deemed to need to be replaced, it will notify the Permanent Building Committee and work with them accordingly.

### **TENNIS/PICKLEBALL COURTS**

The Recreation Committee assists with oversight and recommendations needed for the courts and equipment. The committee works closely with the Department of Public Works to maintain the courts and purchase new equipment. Over the last year, the Recreation Committee assisted with improvement of the sign on the courts and determining an option for storing equipment for those that use the courts. The Recreation Committee assists with court scheduling and tracking court usage. 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 continues to have a BAA member, Thomas Stevens, on the Recreation Committee to continue this partnership. The Recreation Committee will plan to continue 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 2023. 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 2024. 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, Jeffrey Hixon, also continues to be a member of the Recreation Committee. The representative acts as a liaison between the 2 groups and has advocated for more collaboration between the Recreation Committee and BTA/BOLT. In the fall, the Recreation Committee co-sponsored a historical hike along with the Historical Documents Center and BTA/BOLT. The Recreation Committee is committed to continuing to build the relationship with BTA/BOLT and looks forward to collaborating on future events.

### **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 2023 our town recycled approximately 35% 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 (**Soon to change July 1, 2024**). However, there are increased charges for the items at the Drop-Off Center, 7 Spofford Road due to increased vendor fees. Residents are encouraged to pay all fees 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 box springs**. Residents can return motor oil to the store where purchased with a receipt. They can also contact private vendors who will pick up old mattresses for a fee.

Our Town applied for and received a recycling grant from DEP for \$7,800. This year we rebuilt a damaged wooden platform & purchased a second aluminum one.

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.

We held our usual Paper Shredding and Earth Day events this past year in April and as well as our thirty-seventh annual Household Hazardous Waste collection day with the towns of Topsfield and Middleton in October. **Our 2024 HHW collection will be held Sat Nov 2**. 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 <https://www.town.boxford.ma.us/recycling-committee>. Check out [www.freecycle.org](http://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 2023

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

<b>TOTAL CURBSIDE</b>	927		
Corrugated Cardboard	31	Tires	90 car
Scrap Metal & Appliances	33	Auto Batteries	25
Computers/TV	5	Propane Tanks	40(20#),70(#1)
Books	4	Fire Extinguishers	30
Textiles	35		
Salvation Army bins	5		
<b>EST. DROP-OFF</b>	<b>113</b>		
Combined Tons Diverted(Recycled)	1040		
Disposed Trash	1890		
Estimated Diversion Rate	35%		

Karen Sheridan, Chair  
 Georgia Cameron  
 Joanna Daniel  
 Laura Dike  
 Linda Shea

# QUICK FEE SCHEDULE

## DROP-OFF RECYCLING CENTER

Residents must check in with Recycling Attendant who will determine and collect fees. Checks made out to the Town of Boxford are encouraged.

### **\*\*CARDBOARD\*\***

Small Load	\$5.00
Larger Load	\$5.00+

### **APPLIANCES & METAL ITEMS**

Air Conditioners	\$25.00
Refrigerators	\$50.00
Dishwashers	\$25.00
Washers/Dryers	\$25.00
Humidifiers/ Dehumidifiers	\$25.00
Oven/Stoves	\$50.00
Water Tanks	\$50.00
Microwave Ovens	\$ 20.00
Gas Grills	\$ 20.00
Lawnmowers	\$ 20.00
Propane Tanks (20lb)	\$ 5.00
Propane Tanks (30lb)	\$ 20.00
Bicycles	\$5.00

### **LARGE BULKY ITEMS**

NO Mattresses, Box Springs or	
Sleep sofas	\$50.00
Sofas	\$50.00
Stuffed Chairs	\$30.00
Recliners	\$50.00

### **Mercury & Fluorescents**

Mercury Items	\$2.00
Bulbs under 8 ft.	\$2.00
Broken glass bulbs	\$3.00

### **CONSTRUCTION & DEMOLITION**

Depending on volume ranges from:

\$25.00 per 32-gallon barrel
\$50.00 per car trunk
\$50.00 per cubic yard
\$100.00 per 1/2 ton pick up truck
\$150.00 per pick-up truck load,

Includes: wood furniture, shingles, piping, tiles, brush, plumbing fixtures, plate glass, doors, windows, sheet rock

### **TIRES**

Car Tires	\$10.00
Truck Tires	\$25.00
Auto Batteries	\$ 5.00

### **TELEVISIONS & COMPUTER MONITORS**

Up to 31 inches	\$30.00
32- 46 inches	\$40.00
47 & over, Console	\$50.00
Monitors	\$10.00
CPUs	\$ 5.00
Printers	\$10.00


### **No Motor Oil & Oil Filters**

Take back to store where bought



## CURBSIDE RECYCLING

Preparing Recyclables

MATERIAL	WHAT TO RECYCLE	PREPARATION	DO NOT INCLUDE
<b>ALUMINUM</b>	Only pure aluminum cans.	Rinse clean.	<b>No cans with paper or plastic parts.</b>
<b>GLASS</b>	Bottles and jars that have been used for food or drink.	Rinse clean, O.K. to leave caps and paper labels on.	<b>No broken glass, dishes, ceramics, mirrors, plate glass, light bulbs, metallic coverings.</b>
<b>METAL CANS</b>	Steel or tin & mixed metal tin cans.	Rinse clean.	<b>No cans with paper parts No paint cans. No automotive product cans. No scrap metal.</b>
<b>NEWSPAPER and CORRUGATED CARDBOARD</b>	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.	<b>No waxed/coated paper. No plastic bags.</b>
<b>PLASTIC</b>  	Only rigid <b>containers</b> 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. <b>No Styrofoam No plastic bags No containers of motor oil, paint, aerosol or hazardous materials No food or liquids</b>
<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.

12/31/2023



## 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
<b>Aluminum</b>	Pans, foil	Rinse clean.	
<b>Batteries</b> 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.
<b>Books</b>	Books Only	Put in <i>Discover</i> Books Bin	No Magazines, Newspapers
<b>Bulky Items</b> *Fee based on volume	Mattresses, sofas, rugs	Place in marked bin.	
<b>C&amp;D-Construction&amp;Demolition</b> 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.
<b>Corrugated Cardboard</b> *Small Load Fee \$5 Larger Load \$5+	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.
<b>Textiles</b>	Clothing, textiles, shoes, linens, towels, pillows, hats, costumes	Place in <i>Helpsy</i> container	No Magazines, catalogs, directories
<b>Metal Appliances</b> Large Appliances *Fee based on volume	Washers, dryers, stoves Refrigerators, freezers, air conditioners, dehumidifiers	Doors off.	No TVs, wood, cement, tires, plastic parts.
<b>Mercury-bearing Items</b> *Fee: \$2 most items \$3- 8 ft. bulbs, broken bulbs	Fluorescent bulbs, thermometers, thermostats	Place in shed.	
<b>Salvation Army Items</b> 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.
<b>Scrap Metal</b> *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.
<b>Televisions &amp; Computer Monitors, Printers</b> *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	
<b>Tires</b> *Fee: \$10.00 each car tire \$25.00 each truck tire	Small truck or car	Rims okay.	
<b>Waste Motor Oil &amp; Oil Filters:</b>	Return to store where bought with receipt		No motor oil or oil filters can be accepted at our Center

12/31/2023

## VETERANS SERVICES

Please see listed the office's accomplishments this past year:

- Change title of the administrative assistant position to Veteran Service Officer.
- Conducted Medal of Fidelity Ceremony to honor the families of Veterans who passed due to their service-connected disabilities.
- The Veterans Service office was recognized by the North Shore Chamber of Commerce by receiving the chamber's Minute Man Award. The Veterans Service Office was recognized by the Greg Hill Foundation and Chick-fil-A Community Hero Award.
- In early Spring new burial flags were placed on the graves of every Veteran buried in Boxford. This was done in partnership between the Boxford graves officer and the local Girl Scout troop.
- Civic engagement event was conducted between the Girl Scouts and the Boxford graves officer where the burial flags were taken down and retired after the holidays.
- Coordinated with the Boxford Boy Scouts to retire the Boxford Cemetery flags at a joint town flag retirement ceremony which will be conducted yearly. Going forward we hope to grow this event with a sponsored cookout open to the community.
- Partnered with The Boxford American Legion to conduct the “Poppy drive”, in doing so raised over \$5,000.00 which will go back into the community by way of scholarships.
- Conducted outreach at the Boxford Apple Festival.
- In November the office assisted in disseminating 25 Turkeys, donated by the American Legion to the communities of Boxford, and North Andover.
- Maintained presence in town by conducting open office hours in Boxford twice a month, on the first and third Thursday of the month.
- Assisted 48 Veterans and dependents in Boxford with enrollment in Veterans Administration Healthcare, Veterans disability claims, and burials.
- 51 Boxford Veterans were seen at VA Facilities for 1,386 unique patient encounters.

Joseph LeBlanc, MSW, LCSW  
OIF/OEF Army Veteran  
District Director Veterans' Services  
North Andover/ Boxford  
Executive Board member Massachusetts Veterans Services Association  
120 Main St.  
North Andover, Ma 01845  
978-688-9525  
[jleblanc@northandoverma.gov](mailto:jleblanc@northandoverma.gov)

**VA HEALTHCARE APPLICATION HERE:** <https://www.va.gov/find-forms/about-form-10-10ez/>



**For assistance after hours, please call my cell at: (1-978-807-7286)**

**If you are feeling unsafe or need immediate support, please contact the Veterans Crisis Line: 1-800-273-8255 or <https://www.veteranscrisisline.net/>**

If you're in emotional distress or suicidal crisis dial: 988







# INDEPENDENT SERVICES

*photo courtesy of Sarah Jackson*





# BOXFORD CABLE ACCESS TELEVISION (BCATv)

501(c)(3) non-Profit

[www.BoxfordCableTv.com](http://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 6         Verizon: Ch 40

Our website at [www.BoxfordCableTv.com](http://www.BoxfordCableTv.com) provides updated information on our operations including Videos 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 and Hybrid meetings several times a week – sometimes as many as 3 at the same time using multiple platforms. During 2023 he recorded 255 meetings and uploaded them to our Video On Demand widget. See the **Government Meeting Videos on Demand** details on the 4<sup>th</sup> page of this report for a complete list of the boards and committees that were videoed in 2023.

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 2023 indoor sports returned to normal. We livestreamed all home Varsity Hockey games, most home Basketball games, and several Gymnastics events. We livestreamed as many outdoor home field events as we could, including Baseball, Softball, Lacrosse, Field Hockey, Football, Soccer, and Outdoor Track events. See the **Masco Videos on Demand** details on the 5<sup>th</sup> page of this report for a complete list of the Masco events that we covered.

Our Public Access channel had considerable activity in 2023. During the Summer, BAA Men's Softball games were very popular and our mostly student crew videoed 75 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 4<sup>th</sup> Parade, and Veteran's Day Observance, youth sports, etc. We recorded 29 concerts in 2023 including many outdoor concerts as well as Spofford and Masco concerts. See the **Public Access Videos on Demand** detail on the 3<sup>rd</sup> page of this report.

The Town of Topsfield renewed our contract to manage the Topsfield Cable Access Media (TCAM) station through June 30, 2024. 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 2023. 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.

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 and replace our graduating seniors. Parents of Tri-Town students in 7<sup>th</sup> grade or later are encouraged to visit our website and see what we have to offer. Inquiries can be sent to [intern@BoxfordCableTv.com](mailto:intern@BoxfordCableTv.com).

Thank you for your support over the past 18 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



## Public Access Videos on Demand

Public Access Videos on Demand	Total Views	Total Events	Ave Views
Author Talk - Topsfield Library	33	2	16.5
Baseball - Youth	21	2	10.5
Basketball - Youth	68	9	7.6
Boxford Parades	26	3	8.7
Concerts	318	29	11.0
Dedication of Jim Locke Field	4	1	4.0
Dr. Pepper Trail, Forensic Scientist	17	1	17.0
Indigenous Peoples Day Observance	8	4	2.0
Lecture: Managing Big Feelings	23	1	23.0
MA Special Commission / House of Reps	17	11	1.5
MA State Library Author Talks	14	6	2.3
Medicare Presentations	6	7	0.9
Movie: Snatched	2	1	2.0
Slam the Scam by Inst For Savings	2	1	2.0
Soccer - Youth	32	8	4.0
BAA Men's Softball	979	75	13.1
Spofford School Concerts	108	2	54.0
The History of Kelsey Nursery by Charlie Killam	113	1	113.0
Topsfield Congregational Church Events	165	36	4.6
Topsfield Special Events	18	2	9.0
Veterans Benefits Uncovered	3	1	3.0
Wonders of Science with Bob Spillman	26	5	5.2
Working Together on Watershed Priorities	4	1	4.0
Write Now	5	3	1.7
Youth Risk Behavior Survey Results 2021 - 2022	7	1	7.0
	<b>2,019</b>	<b>213</b>	<b>9.5</b>

## Government Meeting Videos on Demand

<b>Government Videos On Demand</b>	<b>Total Views</b>	<b>Total Mtgs</b>	<b>Ave Views</b>
Adaptive Reuse of Buildings Advisory Committee	113	10	11.3
Agricultural Commission	4	3	1.3
Annual Town Meeting	64	1	64.0
B2B Rail Trail Committee	5	1	5.0
Board of Health	165	9	18.3
Boxford Public Safety: Three-Tiered Medical Response	149	1	149.0
Building Committee	59	9	6.6
Candidates Forum	104	1	104.0
Community Conversation on Housing	9	1	9.0
Community Forum on Reuse of 188 Wash & 4 Middleton Rd	53	2	26.5
Community Preservation Comm	48	9	5.3
Conservation Commission	246	21	11.7
Council on Aging	29	6	4.8
Elementary School Committee	185	13	14.2
Emergency Response Advisory Committee	18	1	18.0
Finance Committee	105	9	11.7
Historic District Commission	28	9	3.1
Housing Partnership	70	15	4.7
Land Committee	18	3	6.0
Library Trustees	47	8	5.9
MBTA Communities Update	38	1	38.0
Masco School Committee	99	21	4.7
Moderator's Forum	15	1	15.0
Municipal Vulnerability Preparedness - 3 Boxford Culverts	3	1	3.0
Open Space and Recreation Plan Committee	41	12	3.4
Personnel Board	16	1	16.0
Planning Board	81	9	9.0
Recreation Committee	46	9	5.1
Select Board	732	28	26.1
Stiles Pond Advisory Committee	62	12	5.2
Sustainability Committee	21	4	5.3
Tri-Town Union School Committee	53	3	17.7
TTU Regional Planning Board	58	6	9.7
Waste Stream Task Force	10	2	5.0
Zoning Board of Appeals	191	13	14.7
	<b>2,985</b>	<b>255</b>	<b>11.7</b>

### Masco Videos on Demand

Masco Videos on Demand	Total Views	Total Events	Ave Views
Masco Athletes National Letter of Intent	18	1	18.0
Masco Baseball Boys Varsity	58	6	9.7
Masco Basketball Boys Freshman	164	8	20.5
Masco Basketball Boys JV	66	16	4.1
Masco Basketball Boys Varsity	213	10	21.3
Masco Basketball Girls Freshman	26	6	4.3
Masco Basketball Girls JV	40	8	5.0
Masco Basketball Girls Varsity	94	12	7.8
Masco Class of 2023 - Senior Week Events	59	3	19.7
Masco Cross Country Boys & Girls	8	6	1.3
Masco Field Hockey JV	33	4	8.3
Masco Field Hockey Varsity	97	9	10.8
Masco Freshman Football	18	1	18.0
Masco Girl's JV Volleyball	5	2	2.5
Masco Girl's Varsity Volleyball	12	2	6.0
Masco Gymnastics Varsity	35	3	11.7
Masco Hockey Boys JV	10	2	5.0
Masco Hockey Boys Varsity	233	19	12.3
Masco Hockey Girls Varsity	46	5	9.2
Masco HS Band, Chorus, Jazz Band	268	6	44.7
Masco JV Football	69	2	34.5
Masco Lacrosse Boys JV	13	3	4.3
Masco Lacrosse Boys Varsity	156	4	39.0
Masco Lacrosse Girls JV	7	2	3.5
Masco Lacrosse Girls Varsity	32	5	6.4
Masco MS Concerts & Events	194	5	38.8
Masco Senior Athlete Recognition	16	1	16.0
Masco Small Town Hero Award	7	1	7.0
Masco Soccer Boys Varsity	212	11	19.3
Masco Soccer Girls JV	4	1	4.0
Masco Soccer Girls Varsity	259	11	23.5
Masco Softball Varsity	22	4	5.5
Masco Student Athlete Recognition	13	1	13.0
Masco Tennis Girls Varsity	36	4	9.0
Masco Varsity Football	127	5	25.4
	<b>2,670</b>	<b>189</b>	<b>14.1</b>

## **BOXFORD TRAILS ASSOCIATION/BOXFORD OPEN LAND TRUST (BTA/BOLT, INC.)**

BTA/BOLT, INC. had a productive year, a slight increase in membership, a successful Annual Appeal and an extremely generous private legacy donation which has left us on quite good footing.

We have continued with lots of trail upkeep, our annual monitoring and have a great group of active, enthusiastic volunteers. We helped ECGA purchase the Elmlea Land and we hold the CR on those 42 acres, and we purchased the Mary Herrick Forest whose 96 acres will be permanently conserved.

We had a very well attended pumpkin hunt at Cargill Field and participated in the Trails and Sails event, leading a hike to historic cemeteries and farmsteads in Boxford State Forest. Our well-attended Annual Member Meeting hosted a guest speaker from Boxford's own Historic Document Center, Robin Siegel. Our Winter Speaker evening had a good-sized crowd, and Chalis Bird educated us on Massachusetts' black bear population. We awarded our annual scholarship for a Masconomet Senior studying environmental science and are participating in Earth Day, reminding our members of various pressing local environmental issues. We also held a well-attended but cold Full Moon Hike in February. We are looking forward to publishing a new edition of our Guidebook.

We remain an all-volunteer, 501c3 organization, and are successfully maintaining and monitoring 17 "owned in fee" properties, 12 CRs and 19 other parcels. We have had financial stability and wonderful support from our community this year.

Respectfully submitted by,

Jessica Grigg, President BTA/BOLT, Inc.

Jeffrey Hixon-Vice President, Catherine Wallace-Treasurer, Lisa Colbert-Secretary, Alison Chase, Steve Davis, Chris Delaney, Bruce Eaton, Judy Gore, Nancy Merrill, Dennis Pyburn, Angela Steadman, Richard Tomczyk,

## BOXFORD HISTORIC DOCUMENT CENTER

This has been the busiest year yet for the Document Center! We responded to over 100 research inquiries this year, and welcomed 84 visitors to the Center, which did not include the attendance at our open-house events. We worked with many local organizations, including the Boxford American Legion, Boxford Village Garden Club, 10 Elm Foundation, Friends of the Little Red School House, Topsfield Historical Society, Boxford Town Hall, and the Cub Scouts. We also welcomed many who just stopped by to explore the collection and chat about Boxford history, which we always encourage! Thanks to some friendly collaboration with BTA/BOLT, we expanded our programming this year to include a historical walking tour in the Boxford State Forest as well as a very well-attended lecture on historical landscapes in Boxford. We also visited Spofford Pond School to present the history of Boxford to the town's 3<sup>rd</sup> graders. Thank you to everyone who came to see us at Earth Day, Summerfest, the Apple Festival, and Winterfest, as well as at our exhibit opening events.

Thanks to a Boxford Cultural Council grant, the Document Center reading room got a facelift, and we installed exhibits on Boxford history for the very first time. We developed four exhibit themes based around native history, the history of the town's founding and its churches, business and agriculture, and military history. The grant also allowed us to produce mini displays of the small objects in our collection and explanatory labels for the many objects and photographs displayed around the room. We held a member's-only exhibit opening event in October, followed by a general exhibit opening where we welcomed the community at large.

You may have noticed our newly painted bright red front door! We have been working to address many maintenance projects this year. We repaired and repainted the exterior woodwork earlier this year using the funds from a Massachusetts Cultural Council Covid-Relief grant. The repairs helped to address dampness and insect activity in the building.

Our Masco volunteers, Calvin and Marlena Desharnais finished scanning our collection of "place" photographs, which has been very helpful for our "Where is it Wednesday" social media posts. We additionally have scanned several collections of Boxford photographs in private hands, including a large group of negatives photographed by Walter K. Morss in the first quarter of the 20<sup>th</sup> century and collections of photographs, letters and ephemera belonging to the Chadwick and Andrew families. We also had the chance to preserve an important part of Boxford history when Brad Sweet filmed BHDC Board member Charles Killam's lecture on his time working at Kelsey Arboretum as a teenager. Charlie sadly passed away just a month after the video was recorded. It can be viewed on our website, <https://www.boxfordhistory.org/collections/boxford-memories-and-oral-histories>.

We open to 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](mailto: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  
Richard Shaw, Board Member  
Ron Holmgren, Board Member  
Carolyn Bellefeuille, Board Member  
Erica Roopenian, Board Member



Newly painted door and trim



New exhibit on Boxford churches and the founding of the town



Small display featuring some Pearl family artifacts

January 4, 2024

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 2023. Tri-Town Council is proud to have served the communities of Boxford, Topsfield, and Middleton 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 School Union (TTU), 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 FY23.** 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 56th year of service.

With Gratitude,

**Jessica Schoonmaker**  
President, Board of Directors

**Meredith Shaw**  
Executive Director

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**Board of Directors:** *Jessica Schoonmaker, President; Cari Donovan, Treasurer; Beth Beringer, Secretary; Alyson Basso, Randi Brown, Katy Donaldson, Emily Esolen, Alicia Glynn, Joe Long, Steve Mooney, Adrienne Tenney*

## TRI-TOWN COUNCIL ANNUAL REPORT - FY 2023

*Celebrating 55 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/caregiver education, workshops and family support; and professional development opportunities for our 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 FY23 TTC’s efforts reached **hundreds** of children, youth, parents and community members with a variety of programs, resources and workshops. In FY23, we hosted 6 parent/caregiver educational workshops. Our continued focus in FY23 was mission driven - supporting youth and families’ mental health and well being, healthy foundations, risk behavior prevention, and resilience. In FY23, TTC continued to innovate and bring youth together with community to connect, learn, engage and serve. Our programs reached over 600 Tri-Town teens and tweens through peer mentoring, tutoring, All Night Grad party, the 7th grade “Welcome to Masco” summer mixer and community service opportunities. Our Horizons enrichment programs served 500+ children and youth in FY23, with 50+ classes offered, ranging from STEM, Lego, Arts, Ski Bradford and more.

**COLLABORATIONS:**

TTC continued working alongside community partner, the Congregational Church of Topsfield’s (CCOT), and engaged in **Reflective Structured Dialogue (RSD)** work - a framework

developed by [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. In August 2022, a dialogue centering around the issues of the upcoming midterm elections was facilitated with over 25 community members attending. TTC will continue to work alongside our partners to create opportunities for meaningful dialogue and mutual understanding throughout the Tri-Town community.

Alongside Masconomet school committee partners, faith based leaders, youth, the Special Education Parent Advisory Council (SEPAC) and other community stakeholders, TTC formed “**Let’s Talk Tri-Town**” in March of 2023, and met monthly. The goal of this group is to support diversity, equity, inclusion and belonging by planning opportunities for the community to gather to explore tools, issues, ideas, approaches and more through conversations and presentations. It is the hope of Let’s Talk Tri-Town that by providing opportunities to engage in respectful dialogue and mutual learning, the Tri-Town community will continue to become more universally connected, engaged, equitable and inclusive.

## CORE PROGRAMS

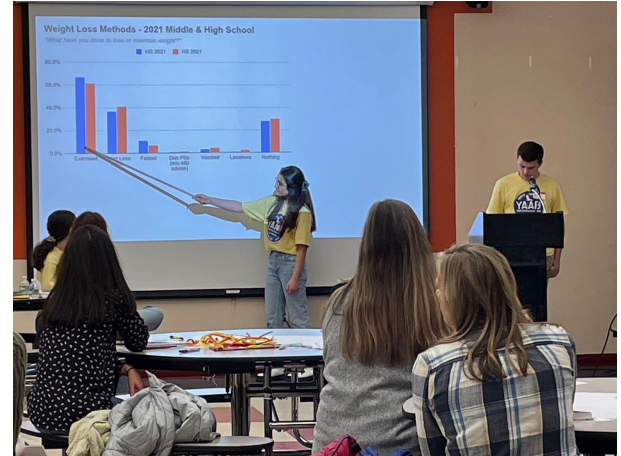


**The Coalition:** established in 2010, [The Coalition](#) continues to support youth substance use prevention, healthy decision making, and mental health and wellness. This TTC program is a community-wide partnership which includes our schools, law enforcement, public health, mental health professionals, 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. In October 2023, TTC and the Coalition hosted a youth data party, inviting high school youth to take a look at the data, identifying the data points they felt most important to dig deeper into and share with the community. [Read about their process here.](#)

In January 2023, the Coalition’s Youth Action Advisory Board (see below), hosted a [Community Conversation](#), where the results of the YRBS were presented by YAAB’s youth leaders. Coalition partners and YAAB members facilitated conversations post presentation about the patterns, themes and questions the data revealed, community members’ hopes and concerns, programs and supports already in place and what the next actions are to promote youth health and well-being.

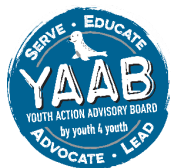


*High school YAAB members present the 2021 YRBS data at January’s community conversation.*

[Hidden In Plain Sight](#): Every couple of years, in partnership with the Tri-Town Police departments and Coalition partners, The Coalition hosts parent/caregiver education sessions about indicators of substance use, mental health challenges and other risk behaviors that can be missed by caring adults or “hidden in plain sight”. In April 2023, the Coalition hosted 4 viewing sessions for caring adults 21 and over. Using local data and providing resources and information on teen substance use trends, mental health, and prevention and protective factors, The Coalition aims to help parents/caregivers recognize the signs and symptoms that could indicate a teen is struggling or on the cusp of engaging in risk behaviors. [Read more about the Hidden in Plain Sight event here.](#)



*Tri-Town Police department partners helped provide valuable information to caring adults at the Hidden In Plain Sight events in April 2023.*



**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.



*22 - 23’s YAAB members getting ready to present at a Masco School Committee meeting guided by advisors Dawn Seymour and Nicole Gregoire-Allis.*



YAAB is coordinated by TTC’s Youth Program Coordinator. The group of 7 YAAB members met bi-weekly during the 22-23 school year and focused primarily on the YRBS data.

**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. For the graduating class of 2023, we were happy to provide over 200 new Masco graduates food, entertainment, and adventure on the evening/morning of June 2nd and 3rd. Over 30 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 2023 recipients were: Hillary Maxwell, Pearce Deal, and Sophia Huang.** FY23 marks the 13<sup>th</sup> year these scholarships have been awarded resulting in \$20,000 in scholarship awards. [Read more about the scholarship recipients here.](#)



Youth Asset Builder Award recipients Mya Leonforte and Anish Deshpande.

In addition to the Youth Scholarship awards, occasionally TTC staff will nominate and recognize exceptionally involved seniors who demonstrate engagement, growth, leadership, and commitment through Tri-Town Council programs via Youth Asset Builder awards. Award recipients receive a \$500 scholarship. TTC was thrilled to honor Class of 2023 seniors **Mya Leonforte** and **Anish Deshpande**, both of Middleton, with a Youth Asset Builder Award. [Read about Mya here.](#) [Read about Anish here.](#)

**7th Grade Welcome to Masco Mixer:** Over 2 evenings in August 2022, TTC and 28 Masco high school youth leaders hosted over 175 incoming 7th graders on the Masco fields.



Incoming 7th graders participate in one of the games at the summer mixer.

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 starting middle school. With TTC support, high school youth leaders planned group games and activities that would appeal to the group and help them connect with each other.



**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):** Working with community based partners, schools and local agencies, TTC helps 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 FY23, TTC collaborated with Christian Angel Smile Foundation, Tri-Town Food Pantries, Trinity Episcopal Church, Masconomet's Peer Leaders, Masconomet and Tri-Town School union partners, Friends of the Flint and others. Through the generosity of the community, dozens of toys and more than \$1000 in gift cards was collected at the elementary, middle and high schools during the holiday season. Toys and gift cards were distributed to many Tri-Town families in need during the holidays and over the course of FY23.

## 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



*Graduates from a Safe Sitter babysitting training offered by TTC's Horizons program.*

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, Camp Invention, 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. More than 15 teens participated as instructor assistants or camp counselors in FY23 Horizons programs.



*K - 3 participants enjoy a free community drumming class offered through TTC's Horizons program.*

In January each year, TTC coordinates a 5 or 6-week ski program for Boxford and Middleton youth in grades 3-6 at Ski Bradford. In FY23, Tri-Town Council was able to coordinate the ski program for Topsfield youth that was previously coordinated by TESPTO.



*Ski Bradford participants enjoying an afternoon on the slopes!*

In FY 23, TTC offered over 50 Horizons summer and after-school enrichment classes with over 500 children participating.

### Youth Workshops/Activities

**Girls 4 Girls Mentoring Program:** completing its eighth 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 22 - 23 school year there were 70 elementary and high school participants among the three communities.



*Girls 4 Girls mentors gather for a group shot after their meeting planning.*

**Boys Mentoring Program:** Building on the success of the Girls 4 Girls Mentoring program, TTC initiated a boys



*Boys 4 Boys program participants connect over snacks and activities!*



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 16 youth were served in this program.

**TAG-IT Tuesdays** – Opportunities in the Middle School for youth to ‘shout out’ on a particular topic during their lunch period.; Tag-It’s spark discussion on various topics and give youth a chance to be heard on specific issues in an engaging and unique way. *What are the characteristics of a healthy and unhealthy friendship? To play is to do something just for enjoyment. We are never too old to play! Why is play important at any age?*

**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 by the TTC coordinator after each session and they earn community service hours. Youth have access to free tutoring and build a connection with a peer. During the 22-23 school year, more than 25 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 7 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. In addition to the open gyms for youth, TTC hosted 2 family open gyms - open to all Tri-Town families.



**Basketball is a favorite activity at Open Gym.**

### Parent, Caregiver, Caring Adult and Community Presentations & Workshops

In FY23, TTC continued to focus on the value of play and its critical role in children and youth’s mental health and well being. Play is foundational to healthy development as it is nature’s means of helping children acquire the necessary skills to survive and grow. Through play children learn to: problem solve, experience agency, feel joy, develop relationship skills, be creative and feel empathy. Over the past several decades childhood has changed, with significant declines in time to play and child-directed/child-controlled activities.



In addition to the Coalition sponsored learning opportunities mentioned above, TTC offered a variety of workshops for parents/caregivers and caring adults in FY23. Across the 9 learning opportunities offered during FY23, over 150 adults 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 2022-23 school year the series hosted Boston College psychology research professor Peter Gray, PhD who presented his talk, [\*What Exactly is Play? Why is it so crucial for healthy development?\*](#) in October. His talk centered on the critical value play has in social and emotional skill development, problem solving, conflict resolution, and mental health and well-being. Dr. Gray's research speaks to the correlation between the significant decrease in free play over the past several decades, and the parallel increases in rates of depression and anxiety in children and youth. [Read more about Dr. Gray's presentation here.](#)

Dr. Gray's talk was followed by an on demand and in person screening of the film [\*Chasing Childhood\*](#) which delves deeper into the impact of high pressure, highly structured childhoods that leave little time for children to engage in free play and have experiences that nurture independence.

In addition to these 2 significant parent/caregiver events that invited big questions about childhood, parenting, achievement culture and what we hope for the children and youth we care about, other parent/caregiver education workshops focused primarily on youth mental health. Programs were a blend of in-person and virtual offerings. All told, these community learning opportunities reached more than 150 people.

**Addressing Family Stress and Depression:** This workshop, presented by Families for Depression Awareness focused on supporting families in developing the tools and important self-care routines to support health and well being.

**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 2022 and April of 2023, 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



30 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 thorough our bi-weekly e-news sent to over 2200 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 multiple times a year. This program is under the direction of Andrea Monty, retired director of Spofford Pond Band.



*TriTown Rock Band participants rehearsing their set.*

**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.



## **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 its office space, TTC has a dedicated program space in the building where Coalition meetings, enrichment classes and other programs are held.

## **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 make the highest impact and most cost effective delivery of our programs and services. We maintain visibility in the community through our website: [www.tritowncouncil.org](http://www.tritowncouncil.org), weekly E-news to more than 2200 subscribers within our in-house database and through school newsletters and blogs, in local media resources, social media, 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**

### **FY23**

Jessica Schoonmaker, President  
Cari Donovan, Treasurer  
Beth Beringer, Secretary  
Randi Brown  
Christine Dean

Sue Duval  
Emily Esolen  
Julie Fine  
Alicia Glynn  
Yuan Liu

**FY24**

Jessica Schoonmaker, President  
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Beth Beringer, Secretary  
Alyson Basso  
Randi Brown  
Katy Donaldson

Emily Esolen  
Alicia Glynn  
Joe Long  
Steve Mooney  
Adrienne Tenney

**TRI-TOWN COUNCIL STAFF FY23**

Nicole Gregoire-Allis, Coalition Coordinator; Bonnie Collins, Accounting Manager; Bonnie Thornborough, Communications/Development Manager; Dawn Seymour, Youth Programs Coordinator; Beth Whalley, Horizons Program Coordinator; Meredith Shaw, Executive Director

Respectfully submitted,

*Meredith Shaw*

Executive Director  
[mshaw@tritowncouncil.org](mailto:mshaw@tritowncouncil.org)  
(978) 887-6512  
Fed EIN #23-7130785





## Programs & Partnerships

### THE COALITION

Connect. Communicate. Prevent.  
Cross-community partnership focusing on youth substance use prevention

- Collecting local data
- Promoting positive youth norms
- Providing information & resources
- Fostering healthy community

### YRBS Survey

Collecting and sharing local youth data  
Biennial Youth Risk Behavior Survey with 92% of Masco youth participating in 2021. Next administration in Nov 2023.



### Sponsored Programs

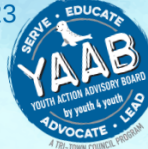
Fostering community partnerships  
Supporting and promoting DASH and TriTown Rock Band



### Teens/Tweens

Offering youth learning and leadership with 400+ youth served in 22-23

- YAAB
- Peer mentoring
- Peer tutoring
- PhotoVoice
- 7th-grade mixer
- Community service, and more!



### Events for Caring Adults

Sharing knowledge and information on healthy development

Speakers, conversations, films, workshops on:

- Parenting
- Mental health and well-being
- Substance use prevention
- Diversity, equity, inclusion & belonging
- Healthy foundations, and more!



### Open Gym

Time to play freely  
Saturday nights for Tri-Town middle and high school youth



### Community Assistance

Supporting local families in need

- Collaborating with partners
- Collecting/distributing donations
- Providing resources, confidential referrals and support



### K-6 Horizons

Providing enrichment and exploration

Offering 50+ classes & serving 500+ youth in 22-23

- STEM, Lego, Arts, Yoga, Ski Bradford, and more!



Camp Invention®

### All-Night Grad Party



54+ year annual tradition of Masco grads celebrating all night safely & substance-free  
With 225+ grads participating in 2023

### SUPPORT US!

[tritowncouncil.org/support-us](http://tritowncouncil.org/support-us)  
Help fund the work we do to support Tri-Town youth, families and community.

### Scholarships

Supporting academic pursuits  
13 years and \$21K gifted to Masco seniors



### Resources

Supporting youth & families with information on:

- Parenting
- Social-emotional skill-building
- Mental health & well-being
- Sexual health
- Identity
- Developmental assets, and more!



**PROJECT Safety Net**

when times are tough  
call or text 24/7 for help **978.771.4619**  
it's anonymous

FOLLOW US!



@TriTownCouncil

*care connectedness conversation curiosity communication  
community children creativity collaboration celebration*

Click to learn more about The Ten Cs of TTC

**ANNUAL REPORT  
2023**

**BOXFORD, MASSACHUSETTS**

