



TOWN OF GROVELAND

2022 NOV 17 AM 11:41

TOWN CLERK
RECEIVED/POSTED

BOARD OF SELECTMEN

Meeting Agenda

Monday, November 21, 2022

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting will be in-person and also be broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 259 009 152 206

Passcode: KgKukk

[Download Teams](#) | [Join on the web](#)

[Learn More](#) | [Meeting options](#)

6:30 P.M.

CALL MEETING TO ORDER

PUBLIC COMMENT *Written submissions for public comment must be made before the start of the meeting per the Board of Selectmen's Public Comment Policy amended November 13, 2017.*

- Joe D'Amore, 9 Cherry Tree Lane, Groveland.

APPROVE WARRANTS:

PW # 23-21

BW# 23-21

APPROVAL OF THE MINUTES

- 1) May 5, 2022, Board of Selectmen Meeting Minutes
- 2) June 15, 2022, Board of Selectmen Meeting Minutes
- 3) October 11, 2022, Board of Selectmen Meeting Minutes
- 4) October 24, 2022, Board of Selectmen Meeting Minutes

APPOINTMENTS OF THE BOARD

- 5) Appointment of Deborah Stephenson, of 34 Balch Ave Groveland, as a member of the Council on Aging effective November 21, 2022.
- 6) Appointment of Barbara Sanborn of 15 Parker Road Groveland, as a member of the Council on Aging effective November 21, 2022.
- 7) Appointment of Linda Brown of, 4 Burget Street Groveland, as a member of the Council on Aging effective November 21, 2022.

DISCUSSION & POSSIBLE VOTE

- 8) Joint Discussion with the Finance Board
 - Fiscal Year 2024: Review of Budget Goals

- Financial Policies
- Pentucket Regional School Agreement

- 9) Council on Aging Director Search Committee
- 10) Groveland Housing Authority Environmental Review

TOWN ADMINISTRATOR'S TIME

SELECTMEN'S TIME & REPORTS *Time to be used to make statements, propose future agenda items, or congratulate residents/teams on accomplishments; this time should not be used to initiate a discussion.*

OLD OR UNFINISHED BUSINESS

- 11) Elm Park – Arborist review of the Elm Trees- Selectman Parenteau
- 12) Board of Selectmen Policies and Procedures – Selectman Kastrinelis
- 13) Legal Counsel Request for Proposals - Selectman MacDonald

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING

CORRESPONDENCE

- 14) DLS Management Review: Materials for review at the December 5, 2022, meeting.

ADJOURNMENT: *The next regularly scheduled meeting of the Board of Selectmen will be Monday, December 5, 2022, at 6:30PM.*

23-21 BILLS WARRANT BREAKDOWN:

<i>Town:</i>	\$
<i>W/S:</i>	\$
<i>Payroll Withholding:</i>	\$
<i>Health Insurance:</i>	\$
<i>Light Bills:</i>	\$
<i>Grants & Revolving:</i>	\$
<i>Chapter 90:</i>	\$
<i>Pentucket Assessment:</i>	\$
<i>Whittier Assessment:</i>	\$
<i>Capital:</i>	\$

Rebecca Oldham

From: Joseph D'Amore <damorecos@gmail.com>
Sent: Friday, November 11, 2022 3:13 PM
To: Ed Watson; Rebecca Oldham
Subject: Request For Public Comment - Town Admin By Laws

Good afternoon:

I respectfully, ask that I am granted opportunity to make a brief comment at Public Comment regarding the voted Warrant items and By Laws for Town Administrator

I will request that an agenda item for future meeting be placed on the topic and will state the reasons why

Thank you
Joe D'Amore
9 Cherry Tree Lane, Groveland



BOARD OF SELECTMEN

Meeting Minutes

Wednesday, May 4, 2022

Special Meeting

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Zoom virtual meeting software for remote access.

PRESENT: Chair Ed Watson, Selectmen Dan MacDonald, Mark Parenteau, Kathleen Kastrinelis
Rebecca Oldham, Town Administrator

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 630 pm. Chair Watson welcomed new member Mark Parenteau to the BOS.

PUBLIC COMMENT:

Caitlyn Guilfoil, 4 Canon Hill Rd. Ext. Special Education Coordinator at Bagnell School was present and addressed the Board and spoke about the failure to pass the override and what the result will be for the school. Caitlyn talked about students that are already struggling due to the pandemic. Selectman Kastrinelis responded and noted that there will also be town side cuts. Selectman MacDonald admitted that he advocated no for the override for several reasons; the budget that was presented included the addition of other additional positions unrelated to teachers such as administration and janitors; teachers should not be cut and there needs to be a dialogue and a compromise solution. Chair Watson suggested giving the same speech to the School Committee and ask them to take it out of administration rather than teachers.

APPROVE MINUTES:

- 1) April 11, 2022, Meeting Minutes:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to accept the April 11, 2022, Meeting Minutes. Voted: 4-0-1. Selectman Parenteau abstained.

APPOINTMENT:

- Appointment of Lindsey Aylward of 140 King Street to the Library Board of Trustees though June 30, 2022.

TA Oldham explained this is due to a resignation in February.

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint Lindsey Aylward of 140 King Street to the Library Board of Trustees though June 30, 2022.

Voted: 5-0.

VOTES OF THE BOARD:

- 2) Special Event Permit Application: Groveland Boy Scouts Troup 87 Recycling Fundraiser Saturday, May 7th 8AM to 2PM at Perry Park.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the Special Event Permit Application: Groveland Boy Scouts Troup 87 Recycling Fundraiser Saturday, May 7th 8AM to 2PM at Perry Park. Voted: 5-0.

- 3) Field Use Permit Application: Hoysala Social Sports Club, Hardy Patel, Cricket League at 150 Center Street – 1 Year request.

Hardy Patel was present and addressed the Board. This is a renewal request to use Strawberry Field. Renny Carroll, Highway Superintendent joined via Zoom and stated he would like to see Hardy be a little more proactive about keeping the field clean. There was a dumpster there which cannot be there. Hardy apologized and noted there was an issue with the gate key which resulted in an issue with the dumpster not being emptied because the gate was locked. Going forward, Hardy will ensure there is no dumpster and will make there is no trash left after the game on Saturday and Sunday. Hardy asked to be able to keep the porta potty. Hardy would like to work with Renny to resolve the gate key issue. TA Oldham asked the Board to add conditions; no dumpster, no porta potty, cannot cut the locks and/or change the locks and also the town will charge a fee for the use of the field. Hardy was okay with the exception of the porta potty – he asked if this was possible to have this there. Renny recommended making sure the porta potty was locked up when not in use if the Board were to approve this. Selectman Kastrinelis suggested checking out the gate key at the police station and supported having a bathroom there.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the Field Use Permit Application: Hoysala Social Sports Club, Hardy Patel, Cricket League at 150 Center Street – 1 Year request with the following conditions: a fee will be paid per the form, there be a locked porta potty, trash will be cleaned up and keys will be picked up returned to dispatch at the police station. Voted: 5-0.

DISCUSSION & POSSIBLE VOTE:

- 4) Review Draft Town Meeting Warrant:

TA Oldham mentioned the only changes have been to the Omnibus Budget due to the failure of the Override. The Town is \$105,000 short. Selectman MacDonald disagreed that the cause is the override but rather the result of additional positions that were added on the town side. Selectman Kastrinelis rebutted that remark and explained that as some positions were created, some were consolidated and/or eliminated; these town positions are critical, and departments are very lean; Selectman Kastrinelis did feel however there was a lot of money that was spent at the time when the town was without a Finance Director and in hindsight that could have been managed better. Selectman Naves reminded everyone about the increase to the School from the previous year because of the issue with the ESSR fund. Ruth Rivard, Finance Committee, was present and addressed the Board to discuss the budget and agreed that a lot of this year's problems stem from last year's budget. Selectman MacDonald suggested taking the \$105,000 out of stabilization. Chair Watson talked about the transportation cost and the number of busses that are not full; perhaps there is room for consolidation and money savings there. Selectman Kastrinelis asked if the Board wanted to draft a letter to bring to the School Committee. Selectman Kastrinelis talked about the loss of learning due to the pandemic and the extraordinary needs that students have as a result.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve the Omnibus Budget as recommended by the Finance Board and the Town Administrator. Voted: 4-1.

A motion was moved by Chair Watson and seconded by Selectman Kastrinelis to take up Article 14 of the Town Warrant for further discussion.

Selectman Kastrinelis suggested the Board support this on the Town Meeting floor. Selectman MacDonald would like to see slow and sustainable growth and didn't feel this would be a deal breaker for a business and worried adding families would add to the School budget. Selectman Naves noted that these one-bedroom accessory apartments would be small for a caretaker not for an entire family.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve Article 14 with the change that this be one-bedroom. Voted: 4-1.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to approve Article 15. Voted: 4-1.

5) Vote to post the Annual Town Meeting Warrant:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to post the Annual Town Meeting Warrant. Voted: 5-0.

SELECTMEN'S TIME & REPORTS:

Selectman MacDonald would like to get more sports games on the public access channel. Suggested a committee to explore options on how to generate revenue at Strawberry Fields.

Selectman Parenteau agreed with Selectman MacDonald – the sewers are being done right now, it would be a good time to piggy back on that.

Selectman Kastrinelis – the Master Plan Committee will be meeting May 14th and that would be a good time to bring up Selectman MacDonald's suggestion. Would like to take a look at the overlay account to help reduce the tax rate.

Selectman Naves talked about which plastic items can be recycled. Chair Watson suggested getting BOH to do a public service announcement. Also, it is important for everyone to be aware and be involved with what is going on in town.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING: None.

CORRESPONDENCE: None.

ADJOURNMENT:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to adjourn the meeting at 7:58 pm. Voted: 5-0.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, May 9, 2022, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram



BOARD OF SELECTMEN SPECIAL MEETING

Meeting Minutes

Wednesday, June 15, 2022

Groveland Town Hall

183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Zoom virtual meeting software for remote access.

PRESENT: Chair Ed Watson, Selectmen Mark Parenteau, Kathleen Kastrinelis and Jason Naves
Rebecca Oldham, Town Administrator

ABSENT: Selectman Dan MacDonald.

CALL SPECIAL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

DISCUSSION & POSSIBLE VOTE:

1) Year-End Transfers

Fire Department Drill Wages to Fire Fighter Call Wages \$28,100:

Due to 14% increase in call volume this year. There was a letter in the packet from the Fire Chief and Fire Chief Valentine was present at the meeting.

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to transfer \$28,100 from Fire Department Drill Wages to Fire Fighter Call Wages.

Voted: 4-0. One Absent.

TA Oldham explained the following transfers:

- Board of Selectman: Transfer for consulting services - \$3,225.00 and Town Reports - \$1,000.
- Finance: Treasurer Collector Salary - \$14,000, Treasurer Online Payment fee - \$1,000 and Treasurer payroll fees - \$500.
- Technology: computer hardware license fees - \$10,000.
- Conservation Expenses - \$15,045.

Mike Dempsey, Chair joined the meeting via Zoom and explained the Conservation Expenses transfer.

Ruth Rivard, Finance Committee joined the meeting via Zoom and explained transfers that were not supported.

- Facilities – Utilities - \$2,500. Due to rising gas prices.
- Insurance – Property and Casualty - \$6,000.
- Police Department – Reserves - \$4,000 – Expenses - \$34,993.
There was a note in the packet from the Police Chief.
- Highway Department – Snow and Ice - \$30,000, Highway fuel - \$5,000.
- BOH – part time clerk wages - \$1,700
There was paperwork in the packet.
- Debt – Service Administrative Fee - \$4,500.

- Unclassified – Unemployment - \$35,000.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the transfer from as shown on the document tonight, excluding the Fire Department Transfer of \$28,100; the transfer from will equal \$168,463 and the transfer to will be the line items shown on the document, again excluding the Fire Department transfer of \$28,100 and the total transfer to as shown on the document will be \$168,463. Voted: 4-0. One absent.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING:

The Water and Sewer Department has a meeting on June 22nd and need someone from the BOS to participate, because they do not have enough for a quorum. Selectman Kastrinelis will be available.

A motion was moved by Selectman Naves and seconded by Selectman Parenteau to have Selectman Kastrinelis be a one-day Commissioner for the Water Department. Voted: 4-0. One Absent.

ADJOURNMENT:

A motion was moved by Selectman Naves and seconded by Selectman Parenteau to adjourn the meeting at 7:08 pm. Voted: 4-0. One absent.

The next regularly scheduled meeting of the Board of Selectmen will be Tuesday June 21, 2022, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram



BOARD OF SELECTMEN
Meeting Minutes
Tuesday, October 11, 2022
Groveland Town Hall
183 Main Street, Groveland, MA 01834

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Present: Chair Ed Watson, Selectmen Jason Naves, Kathleen Kastrinelis, Dan MacDonald, Mark Parenteau.
Rebecca Oldham, Town Administrator

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: None.

APPROVE WARRANTS:

PW # 23-15 \$187,715.66

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant # PW # 23-15 in the amount of \$187,715.66. Voted: 5-0.

BW# 23-15 \$1,290,235.76

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant # BW# 23-15 in the amount of \$1,290,235.76. Voted: 5-0.

23-15 BILLS WARRANT BREAKDOWN:

Town:	\$ 90,439.12
W/S:	\$ 16,945.61
Payroll Withholding:	\$ 52,964.30
Health Insurance:	\$
Light Bills:	\$ 75,029.02
Grants & Revolving:	\$ 22,217.79
Chapter 90:	\$
Pentucket Assessment:	\$1,032,639.92
Whittier Assessment:	\$
Capital:	\$

APPROVAL OF THE MINUTES: None.

APPOINTMENTS OF THE BOARD:

- 1) Appointment of Shaun Hood, 14 Yale Street, Groveland to the position of Library Assistant with the Langley Adams Library effective September 28, 2022. This position is full-time 37/week at a rate of \$16.18/hour.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint Shaun Hood, 14 Yale Street, Groveland to the position of Library Assistant with the Langley Adams Library effective September 28, 2022. This position is full-time 37/week at a rate of \$16.18/hour. Voted: 5-0.
- 2) Appointment of John D. Fornesi of 2 Chapin Street Lawrence to Reserve Officer for a probationary period effective October 10, 2022, through June 30, 2023.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint John D. Fornesi of 2 Chapin Street Lawrence to Reserve Officer for a probationary period effective October 10, 2022, through June 30, 2023. Voted: 5-0.

VOTES OF THE BOARD:

- 3) Accept the resignation of Meadow Stokes from the Finance Committee effective September 21, 2022.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to accept the resignation of Meadow Stokes from the Finance Committee effective September 21, 2022.
Voted: 5-0.
- 4) Endorse drafted certificates of recognition for the Police Officers, Dispatchers and Firefighters for the Award Ceremony being held on October 12, 2022. The Board will sign the certificates.
- 5) One Day Liquor License: Justin Croteau and Mackenzie Jordan a Wedding Reception at Veasey Park on November 5, 2022, between the hours of 4:00 P.M. and 10:00 P.M. Detail officer required.
A motion was moved by Selectman Naves and seconded by Selectman Parenteau to approve the One Day Liquor License: Justin Croteau and Mackenzie Jordan a Wedding Reception at Veasey Park on November 5, 2022, between the hours of 4:00 P.M. and 10:00 P.M. Detail officer required.
Voted: 5-0.

DISCUSSION & POSSIBLE VOTE:

- 6) ARPA Project Discussion
 - Premium Pay for Employees:
Selectman Naves explained the spreadsheet that he had submitted. Selectman Naves stated that there has been discord among employees due to the BOS opting to give premium pay to some employees and not all employees and an exception was made for one person, and it is unfair to everyone else. This will cost approximately - \$36,200 – this includes employees at the Water Department. The spreadsheet will need some updates.

Selectman MacDonald disagreed with Selectman Naves and noted the Water Department was put on hold while waiting for the Bagnall School lead in the water report; premium pay was allocated because of higher exposure than those who worked remotely and did not feel it was grossly unfair that first responders got something.

Selectman Kastrinelis talked about the methodology that was used to approve money for Fire and Police. Selectman Kastrinelis did not agree with paying \$2,000 for each employee in the Water and Sewer Department rather than applying the same methodology as was used for the Fire and Police. Town staff did meet customers in person during an uncertain time and encouraged applying the same methodology for all town employees.



BOARD OF SELECTMEN

Meeting Minutes

Tuesday, October 11, 2022

Groveland Town Hall

183 Main Street, Groveland, MA 01834

Selectman Parenteau asked about the Water and Sewer Union contract clause which states that during a State of Emergency the employees get paid double time. TA Oldham responded that the intent of that was more weather related not health related and will not be grieved. The Highway Department has the same clause. Selectman Kastrinelis noted that this was waived.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the Premium Pay for the remaining Town Employees (excluding the water department) subject to the Town Administrator double checking the hours on the list to make sure that it conforms to the original allocation and using the methodology that was used for the Police and Fire Department. Voted: 4-1. Selectman MacDonald voted against.

- Bagnall Plumbing Request for Presentation from Engineers:
Selectman Kastrinelis requested that someone come in to the BOS meeting to do a presentation on the work that will not be done to the building. TA Oldham will reach out and invite them to the next meeting.

TOWN ADMINISTRATOR'S TIME:

TA Oldham reported: We are moving forward with DocuSign. Working to get the Field and Property registration on the website. Waiting on DLS for their management review. The Collins Center is moving forward on the Wage and Classification Analysis. The Capital Projects are due by November 1st. Working on getting valuations and the tax rate set. The Pumpkin Fest will be October 26th.

SELECTMEN'S TIME & REPORTS:

Selectman Kastrinelis: attended the Pines speedway reunion.

OLD OR UNFINISHED BUSINESS:

- 7) Board of Selectmen Policies and Procedures:

Selectman Kastrinelis asked for this to be on the agenda. Selectman Kastrinelis found a template for a Code of Conduct on the Massachusetts Municipal Association and distributed a copy for the Board to review. The BOS should take a leadership role on Code of Conduct. This is more comprehensive than what the Board currently has. Selectman MacDonald agreed with some of the language but did not agree with anything that infringes on his first amendment rights; anything protected by the First Amendment is fair game. This will be reviewed again.

Selectman MacDonald: would like to send a strong message to the School Committee to stay within Prop. 2 ½.

A motion was moved by Selectman MacDonald and seconded by Selectman Parenteau that this Board send a letter to the School Committee Chair requesting that they keep the budget within the limits of Prop. 2 ½. Voted: 3-2.



BOARD OF SELECTMEN
Meeting Minutes
Tuesday, October 11, 2022
Groveland Town Hall
183 Main Street, Groveland, MA 01834

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING: None.

CORRESPONDENCE:

- 8) August 22, 2022, Board of Selectmen Executive Session Meeting Minutes
- 9) August 15, 2022, Board of Selectmen Meeting Minutes
- 10) September 12, 2022, Board of Selectmen Meeting Minutes
- 11) September 26, 2022, Board of Selectmen Meeting Minutes
- 12) 2022 Pumpkin Fest Flyer
- 13) American Legion – Veterans Days Ceremony on Friday, November 11, 2022.
- 14) Correspondence Dr. Bartholomew inviting the BOS to join the School Committee Meeting on Tuesday, November 1st at 6:00 pm.

ADJOURNMENT:

A motion was moved by Selectman MacDonald and seconded by Selectman Parenteau to adjourn the meeting.
Voted: 5-0.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, October 24, 2022, at 6:30PM.

Respectfully submitted,

Katherine T. Ingram



BOARD OF SELECTMEN

Meeting Minutes

Monday, October 24, 2022

*Groveland Public Safety Building
181 Main Street, Groveland, MA 01834*

This meeting was in-person and also broadcast live on Groveland Public Access, Channel 9, as well as through Microsoft Teams virtual meeting software for remote access.

Present: Chair Ed Watson, Selectmen Jason Naves, Kathleen Kastrinelis, Mark Parenteau
Rebecca Oldham, Town Administrator

Absent: Selectman Dan MacDonald.

CALL MEETING TO ORDER: Chair Watson called the meeting to order at 6:30 pm.

PUBLIC COMMENT: None.

APPROVE WARRANTS:

PW # 23-17 \$267,158.10

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant PW # 23-17 in the amount of \$267,158.10. Voted: 4-0. One absent.

BW# 23-17 \$666,128.58

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve Warrant BW# 23-17 in the amount of \$666,128.58. Voted: 4-0. One absent.

23-17 BILLS WARRANT BREAKDOWN:

Town:	\$ 115,859.87
W/S:	\$ 33,002.12
Payroll Withholding:	\$ 30,954.42
Health Insurance:	\$
Light Bills:	\$ 339,523.65
Grants & Revolving:	\$ 146,788.52
Chapter 90:	\$
Pentucket Assessment:	\$
Whittier Assessment:	\$
Capital:	

APPROVAL OF THE MINUTES

- 1) August 22, 2022, Board of Selectmen Executive Session Meeting Minutes:
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve the August 22, 2022, Board of Selectmen Executive Session Meeting Minutes. Voted: 4-0. One absent.
- 2) August 15, 2022, Board of Selectmen Meeting Minutes:
A motion was moved by Selectman Naves and seconded by Selectman Parenteau to approve the August 15, 2022, Board of Selectmen Meeting Minutes. Voted: 4-0. One absent.
- 3) September 12, 2022, Board of Selectmen Meeting Minutes:
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve the September 12, 2022, Board of Selectmen Meeting Minutes. Voted: 4-0. One absent.
- 4) September 26, 2022, Board of Selectmen Meeting Minutes:
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve the September 26, 2022, Board of Selectmen Meeting Minutes. Voted: 4-0. One absent.

APPOINTMENTS OF THE BOARD:

- 5) Appointment of Justin Doucette 21 Sylvan Street, Groveland to the position of Library Page with the Langley Adams Library effective October 25, 2022. The position is for 5-9 hours per week at a rate of \$14.25/hour.
A recommendation from the Library Director was in the packet.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint Justin Doucette 21 Sylvan Street, Groveland to the position of Library Page with the Langley Adams Library effective October 25, 2022. The position is for 5-9 hours per week at a rate of \$14.25/hour. Voted: 4-0. One absent.
- 6) Appointment of William O'Neil, 45 Elm Park, Groveland to the position of Finance Board member, effective October 24, 2022. Said appointment is through June 30, 2023.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to appoint William O'Neil, 45 Elm Park, Groveland to the position of Finance Board member, effective October 24, 2022. Said appointment is through June 30, 2023. Voted: 3-1. Chair Watson voted against. One absent.

VOTES OF THE BOARD:

- 7) 2022 Warrant for State Election:
Selectman Kastrinelis noted the Ward designation appears to be the letter O versus a Zero.
A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve the 2022 Warrant for State Election contingent on the determination of the ward designation. Voted: 4-0. One absent.

DISCUSSION & POSSIBLE VOTE:

- 8) Fiscal Year 2024 Budget Schedule:
The paperwork was in the packet. TA Oldham explained that this is fluid; a couple of meetings with the Finance Board to identify goals for this budget cycle is included in the schedule. Selectman Kastrinelis appreciated the transparency and the flow of this schedule; it is top notch thanks to the Town Administrator.
A motion was moved by Selectman Kastrinelis and seconded by Selectman Naves to adopt this schedule as presented and to allow the Town Administrator to make necessary adjustments as the process goes forward. Voted: 4-0. One absent.
- 9) Municipal Vehicle Surplus / MuniciBid:

There was a list of items with estimated values. These are valued at \$10,000 and under per BOS policy.

A motion was moved by Selectman Naves and seconded by Selectman Kastrinelis to approve the Surplus for the 1988 Chevy Bucket Truck, 2001 Chevy Pickup Truck, 1988 Mac Dump Truck, 2007 Ford Explorer SUV and the 1991 KME Renegade Fire Pumper.

Voted: 4-0. One absent.

10) Pines Recreation Area Irrigation Well:

TA Oldham reported that she is in the process of doing due diligence to see if using water from the river would be an option. Renny Carroll, Highway Superintendent and Colin Stokes, Water Superintendent were present and addressed the Board. Renny noted that taking water from the river would not be a good option; there are contaminants in the river. Renny recommended that the most viable option is to drill a new well. Colin Stokes spoke to how important it is to pick the right spot – proper testing is imperative to find the right spot. There is no documentation to be found regarding previous tests that were done; the Town Accountant will be asked to research payments that were made to try and find out when the well was added.

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to approve the test well drilling and come back to the BOS with findings. Voted: 4-0. One Absent.

TOWN ADMINISTRATOR'S TIME:

TA Oldham reported:

1. The capital plan is nearly complete and will be added to the November 7th agenda.
2. We received a \$191,000 Grant for a site readiness for a feasibility study at 150 Center Street.
3. Pumpkin Fest is this Wednesday with a rain date of Thursday.
4. Trick or Treating will be recognized on October 31st from 5:30 pm – 7:30 pm.

SELECTMEN'S TIME & REPORTS:

Selectman Parenteau: asked Renny about the Elm Trees downtown; perhaps some pruning would help. **Selectman Kastrinelis:** attended an awards ceremony for first responders and expressed gratitude for the impressive, talented staff.

Chair Watson: attended the MA Legislative breakfast – it was very informative.

OLD OR UNFINISHED BUSINESS:

11) Board of Selectmen Policies and Procedures:

A list was in the packet. Selectman Kastrinelis would like to have a Code of Conduct for Boards and Committees with the BOS setting the example. This will be added to the next meeting.

OTHER ITEMS NOT REASONABLY ANTICIPATED AT TIME OF POSTING:

CORRESPONDENCE: None.

ADJOURNMENT:

A motion was moved by Selectman Kastrinelis and seconded by Selectman Parenteau to adjourn the meeting at 7:22 pm. Voted: 4-0. One absent.

The next regularly scheduled meeting of the Board of Selectmen will be Monday, November 7, 2022, at 6:30 pm.

Respectfully submitted,

Katherine T. Ingram

Rebecca Oldham

From: Laurel Puchalski <laurelpuchalski@gmail.com>
Sent: Thursday, November 17, 2022 8:15 AM
To: Rebecca Oldham
Subject: Fwd: COA Board

----- Original Message -----

Subject: COA Board
From: Deb Stephenson <dbs1975@comcast.net>
Sent: Thursday, November 17, 2022, 7:41 AM
To: Laurel Puchalski <laurelpuchalski@gmail.com>
CC:

Hi Laurel

This email is to inform you that I would like to serve on the Board for the Groveland Council on Aging. I'm looking forward to helping to support Groveland seniors.

Regards
Deborah Stephenson
34 Balch Ave
Groveland

Sent from my iPhone

Rebecca Oldham

From: LAUREL PUCHALSKI <laurelpuchalski@gmail.com>
Sent: Wednesday, November 16, 2022 12:54 PM
To: Rebecca Oldham
Subject: COA Board letter of interest #1

Begin forwarded message:

From: Barbara Sanborn <barbieann5@comcast.net>
Subject: COA Board
Date: November 16, 2022 at 12:46:35 PM EST
To: laurelpuchalski@gmail.com

Good afternoon,

Thank you for the opportunity to attend the COA board meeting.

I am interested in serving on the board of the Groveland Council on Aging. I have been a resident of Groveland for almost 45 years and look forward to serving our valued older citizens in whatever capacity I can.

Thank you for your consideration,

Barbara Sanborn
15 Parker Road
Groveland, MA 01834

Sent from my iPad

Rebecca Oldham

From: LAUREL PUCHALSKI <laurelpuchalski@gmail.com>
Sent: Wednesday, November 16, 2022 12:55 PM
To: Rebecca Oldham
Subject: COA Board letter of intent #2

Begin forwarded message:

From: Linda Brown <llbwalker@gmail.com>
Subject: letter to be a board member on COA
Date: November 16, 2022 at 12:30:27 PM EST
To: laurelpuchalski@gmail.com

I am writing this letter requesting to be approved for becoming a board member
Of the COA in Groveland. Than you
Sent from my iPhone

As each department head, committee member, and employee of the Town begins to think about setting forth budgetary plans for Fiscal Year 2024, we ask that you develop a departmental operating budget that will have a direct impact on helping the Town to achieve the following core goals that guide us every year:

- **Financial – steadily improving its financial condition through balancing budgets and advancing responsible reserve policies that strengthen Town government’s flexibility to act on pressing needs while protecting against economic downturns that could threaten municipal service delivery and the viability of Town government;**
- **Economic Development – further supporting itself through an aggressive agenda that seeks to attract new revenues in a variety of forms, including property tax, auto excise tax, and building and licensing fees, while simultaneously increasing employment opportunities for local residents and emphasizing the preservation and improvement of historical property into higher and better uses that broaden the sectors of the economy doing business in the Town and lead to an overall improvement of the image of the Town, both internally and externally;**
- **Neighborhood Enhancement – continually producing improvements in each and every neighborhood of the Town by updating infrastructure through a functioning Capital Improvement Program, road maintenance program, rehabilitating the housing stock, enhancing open space, and resolving long-standing problems, including residential and industrial conflicts;**
- **Community Development – fully encouraging partnerships between Town government and its stakeholders in Groveland’s success, including other governmental entities, the business community, non-profit leaders, neighborhood groups, and individual residents, in order to support a broad array of programs and initiatives that may or may not be Town-run but are all supportive of the Town’s desire to promote the advancement of its families and individual residents over a broad range of human needs;**
- **Public Safety – constantly improving upon the protection of the public and its property by initiating policy and providing the necessary resources, be it training, manning or equipment, to effectively carry-out the missions of the Town’s law enforcement, fire, and emergency management agencies, and**
- **Governmental Philosophy – becoming a more open, responsive and responsible municipal government through various public and media outlets that not only hears the needs of its people, but develops and initiates efforts designed to address those needs in an honest, fair, equitable, accountable and cost-efficient manner.**

TOWN OF GROVELAND

FINANCIAL POLICIES MANUAL



DRAFT

PREFACE

The Town of Groveland is committed to safeguarding public funds, protecting local assets, and complying with financial standards and regulations. To that end, this financial policies manual provides guidance for local planning and decision making. The policies as a whole are intended to outline objectives, provide direction, and define authority to help ensure sound fiscal stewardship and management practices. Each should be periodically reviewed and updated as necessary.

With these policies, the Town of Groveland, through its Board of Selectmen, Finance Committee, and employees, commits to the following objectives:

- Sustaining a consistent level of service and value for residents and businesses
- Safeguarding financial integrity and minimizing risk through a system of internal controls
- Ensuring the quality and maintenance of capital assets
- Conforming to general law, uniform professional standards, and municipal best practices
- Protecting and enhancing the town's credit rating
- Promoting transparency, communication, and public disclosure
- Assuring accurate and timely reporting

TABLE OF CONTENTS

ANTIFRAUD	5
CAPITAL PLANNING.....	8
DEBT MANAGEMENT	11
FINANCIAL RESERVES	14
FORECASTING.....	17
GRANTS MANAGEMENT.....	19
INDIRECT COST ALLOCATION	22
INVESTMENTS.....	26
OTHER POSTEMPLOYMENT BENEFITS LIABILITY.....	32
PROCUREMENT CONFLICT OF INTEREST.....	34
RECONCILIATIONS	37
REVENUE TURNOVER	41
TAX ENFORCEMENT	44
TAX RECAPITULATION	47
YEAR-END CLOSING.....	51
APPENDIX	54
POLICY LOG.....	56
MUNICIPAL CALENDAR.....	57

ANTIFRAUD

PURPOSE

To protect the Town's assets and reputation from misappropriation and abuse, this policy provides guidelines to safeguard against fraudulent activities or any appearance thereof. Policy objectives include:

- To create an environment in which employees and citizens can report any suspicion of fraud
- To communicate the Town's intent to prevent, report, investigate, and disclose to proper authorities suspected fraud, abuse, and similar irregularities
- To provide management with guidelines and responsibilities regarding appropriate actions in conducting investigations of alleged fraud and similar improprieties

APPLICABILITY

This policy pertains to any suspected fraud, abuse, or similar irregularity against the Town. It applies to all elected and appointed Town officials and employees and to any other persons acting on behalf of the Town, such as vendors, contractors, volunteers, casual employees, and grant subrecipients.

POLICY

The Town is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, consultants, vendors, agents, or its own employees, to gain by deceit, financial or other benefits at the expense of taxpayers. Town officials, employees and other persons acting on behalf of the Town must, at all times, comply with all applicable policies, laws, and regulations. The Town will not condone any violation of law or ethical business practices and will not permit any activity that fails to withstand the closest possible public scrutiny. The Town intends to fully, objectively, and impartially investigate any suspected acts of fraud or other similar irregularities regardless of the position, title, length of service, or relationship with the government of any party who may be the subject of such investigation.

A. Definitions

Any person acting on behalf of the Town shall mean any person responsible for or to Groveland's government and placed in that position by some official relationship with the Town.

Abuse can occur in financial or nonfinancial settings and refers to, but is not limited to:

- Improper use or misuse of authority
- Improper use or misuse of Town property, equipment, materials, records, or other resources
- Waste of public funds

Fraud or other irregularity refers but is not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of Town activities
- Disclosing confidential or proprietary information to outside parties

- Accepting or seeking anything of material value from consultants, contractors, vendors, or persons providing services or materials to the Town
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any claim for reimbursement of expenses not made for the exclusive benefit of the Town
- Any computer-related activity involving the alteration, destruction, forgery, or manipulation of data for fraudulent purposes
- Any omissions and misrepresentations made in bond offering documents, presentations to rating agencies, and annual financial reports

B. Antifraud Responsibilities

Every employee has the responsibility to assist the Town in complying with policies and laws and in reporting violations. The Town encourages the support and cooperation of all employees in meeting the Town's commitment and responsibility to such compliance.

Town officials and department heads are responsible for instituting and maintaining a system of internal controls to reasonably ensure the prevention and detection of fraud, misappropriations, and similar irregularities. Management should be familiar with the types of improprieties that could occur within their areas of responsibility and be alert for any indications of such conduct.

The Town Administrator has primary responsibility for investigating all activity defined in this policy and will, to the extent practical, notify the Board of Selectmen of reported allegations of fraudulent or irregular conduct upon commencing the investigation. In all circumstances where there are reasonable grounds to indicate fraud may have occurred, the Town Administrator, subject to the advice of Town Counsel, will contact the Groveland Police Department and/or the District Attorney's office. Upon concluding the investigation, the Town Administrator will report results to the Board of Selectmen and others as determined necessary.

C. Disclosure

If the Town's investigation concludes that there was a violation of any federal criminal law involving fraud, bribery or gratuity potentially affecting a federal award, the Town Administrator will disclose such in writing to the federal awarding agency in compliance with the Office of Management and Budget's Omni Circular. Similarly, if there are findings of bond offering information falsification, the Town Administrator will disclose this in writing to the bondholders.

PROCEDURES

The Town Administrator will create a set of procedures to be appended to this policy or incorporated by reference. The procedures should cover all of the following at minimum:

1. Procedure and methods for reporting suspicions of fraud, abuse and other irregularities
2. Assignment of responsibilities in response to reported suspicions
3. Employee protections from retaliation
4. Security of investigation documents
5. Treatment of anonymous allegations and false allegations (intentional and unintentional)
6. Personnel disciplinary actions
7. Responsibilities around media contact
8. Training, education and awareness

9. Disclosure requirements and protocols

REFERENCES

[M.G.L. c. 149 § 185](#)

U.S. Office of Management and Budget, December 2013 [*Omni Circular*](#)

EFFECTIVE DATE

This policy was adopted on [date]

CAPITAL PLANNING

PURPOSE

To effectively maintain the Town's infrastructure and protect the value of its capital assets, this policy outlines guidance for planning, reviewing, and coordinating capital improvements. Adherence to this policy will help the Town meet its capital needs despite limited resources.

APPLICABILITY

This policy establishes a framework for long-term capital improvements, sets guidelines and expectations for all Town departments in planning for and requesting capital projects, and outlines consensus budgetary goals for the Town Administrator, Board of Selectmen, Finance Committee, and Capital Improvement Planning Committee (CIPC).

POLICY

The Town will maintain its physical assets by providing funding in the operating budget to protect its capital investments and minimize future maintenance and replacement costs. To provide and preserve the infrastructure needed for achieving the highest levels of public services and quality of life possible within available financial resources, the Town will maintain an annually updated, five-year plan for capital improvements. The Town will emphasize preventive maintenance as a cost-effective approach to capital reinvestment and replace exhausted goods as necessary.

A. Definition of a Capital Improvement

A capital improvement is a tangible asset or project estimated to cost over \$10,000 and to have or to extend three or more years of useful life. These include:

- Real property acquisitions and construction
- Long-life capital equipment
- Major renovations of existing capital items that extend their useful lifespans, as distinguished from normal operating expenditures
- Major improvements to physical infrastructure, including streets, sidewalks, sewer systems, and stormwater drains
- Planning, feasibility studies, and designs for potential capital projects
- Items obtained under long-term capital leases
- Bulk purchases of similar items, like software or furniture, with expected useful lifespans of five or more years and aggregated cost exceeding the capital threshold.

B. Evaluation of Annual Capital Project Requests

The CIPC will solicit capital project requests from all department heads as part of the annual budget process, and department heads will submit their detailed request forms to the CIPC.

The CIPC will evaluate and prioritize the project requests using the criteria below:

1. Eliminates a hazard to public health and safety
2. Required by state or federal laws or regulations
3. Supports adopted plans, goals, objectives, and policies
4. Stabilizes or reduces operating costs
5. Makes better use of a facility or replaces a clearly obsolete one
6. Maintains or improves productivity or existing standards of service
7. Uses outside financing sources, such as grants
8. Directly benefits the Town's economic base by increasing property values
9. Provides new programs having social, cultural, historic, economic, or aesthetic value

C. Multiyear Capital Improvement Plan

The Capital Improvement Planning Committee will annually update a capital improvement plan (CIP), including the upcoming fiscal year's capital budget and a five-year projection of capital needs and expenditures that details their estimated costs, descriptions, and anticipated funding sources. The CIPC will then submit a report of the plan to the Board of Selectmen for consideration and approval. Subsequently, the Board will submit its approved capital budget to the annual town meeting for adoption by the Town. The CIPC's report and the Selectmen's recommended capital budget will be published and made available in a manner consistent with the distribution of the Finance Committee report.

D. Capital Financing

In general, the Town will strive to maintain the portion of the budget allocated to capital investments at a funding level of [3 to 5] percent of the general fund operating budget, net of debt. To aid the CIPC in making its final decisions, the Town Accountant will annually prepare and submit to the committee a fund utilization forecast detailing the funds available for financing capital projects over the course of the time covered by the CIP.

The CIP shall be prepared and financed in accordance with the following principles:

- Short-term debt may be used to fully finance purchases with useful lifespans of less than 10 years.
- The Town will restrict long-term debt funding to projects with lifespans greater than 10 years and costs exceeding \$100,000.
- Before any long-term, bonded capital project is recommended, the project's annual operating costs and debt service costs shall be identified.
- Special revenue sources (e.g., grants, revolving funds) shall be evaluated as funding options whenever practical.
- Major capital projects, such as new construction or major renovations to existing facilities, may be accomplished through capital or debt exclusions.
- Infrastructure or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental budgets.
- To the extent feasible, all capital projects associated with the Town's enterprise fund operations (i.e., Water & Sewer) shall be financed from user fees.

REFERENCES

[M.G.L. c. 44, § 20](#)

[M.G.L. c. 44, § 33B](#)

Division of Local Services (DLS) Best Practices: [*Presenting and Funding Major Capital Projects*](#) and [*Special Purpose Stabilization Funds*](#)

DLS Financial Management Guidance: [*Capital Improvement Planning Manual*](#) and [*Capital Improvement Planning Guide – Developing a Comprehensive Community Program*](#)

EFFECTIVE DATE

This policy was adopted on [date].

DEBT MANAGEMENT

PURPOSE

To provide for the appropriate issuance and responsible use of debt, this policy defines the parameters and provisions governing debt management. Policy adherence will help the Town to responsibly address capital needs, provide flexibility in current and future operating budgets, control borrowing, sustain capital investment capacity, and maintain or enhance the Town's bond rating so as to achieve long-term interest savings.

APPLICABILITY

This policy applies to the budget decision-making duties of the Board of Selectmen, Town Administrator, Finance Committee, and Capital Improvement Planning Committee. Further, it applies to the Treasurer's debt management responsibilities and Town Accountant's budget analysis and reporting duties.

POLICY

Under the requirements of federal and state laws, the Town may periodically issue debt obligations to finance the construction, reconstruction, or acquisition of infrastructure and other assets or to refinance existing debt. The Town will issue and manage debt obligations in such a manner as to obtain the best long-term financial advantage and will limit the amount of debt to minimize the impact on taxpayers. Debt obligations, which include general obligation bonds, revenue bonds, bond anticipation notes, lease/purchase agreements, and any other debt obligations permitted to be issued under Massachusetts law, will only be issued to construct, reconstruct, or purchase capital assets that cannot be acquired with current revenues.

A. Debt Financing

In financing with debt, the Town will:

1. Issue long-term debt only for purposes that are authorized by state law and qualify for tax-exempt bonds and only when the financing sources have been clearly identified.
2. Use available funds to the greatest extent possible to reduce the amount of borrowing on all debt-financed projects.
3. Confine long-term borrowing to capital improvements and projects that cost at least [\$100,000] and that have at least [10] years of useful life or whose useful lifespans will be prolonged by at least [10] years.
4. Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
5. Consider using revenue bonds, special assessment bonds, or other types of self-supporting bonds instead of general obligation bonds whenever possible.

B. Debt Limits

The Town will adhere to these debt parameters:

1. Total debt service, including debt exclusions and any self-supporting debt, shall be limited to [10] percent of general fund revenues, with a target balance of [5 to 7] percent.

2. As dictated by state statute, the Town's debt limit shall be five percent of its most recent equalized valuation.

C. Structure and Terms of Debt

The following shall be the Town's guidelines on the structure and terms of all debt:

1. The Town will attempt to maintain a long-term debt schedule such that at least [50] percent of outstanding principal will be paid within 10 years.
2. The term of any debt shall not exceed the expected useful life of the capital asset being financed and in no case shall it exceed the maximum allowed by law.
3. The Town will limit bond maturities to no more than [20] years, except for major buildings, land acquisitions, and other purposes in accordance with the useful life borrowing limit guidelines published by the Division of Local Services (DLS).
4. Any vote to authorize borrowing will include authorization to reduce the amount of the borrowing by the amount of the net premium and accrued interest.
5. The Town will work closely with its financial advisor to follow federal regulations and set time frames for spending borrowed funds to avoid committing arbitrage, paying rebates, fines and penalties to the federal government, and jeopardizing any debt issuance's tax-exempt status.

D. Bond Refunding

To achieve potential debt service savings on long-term, tax-exempt debt through bond refunding the Town will:

1. Issue debt with optional call dates no later than 10 years from issue.
2. Analyze potential refunding opportunities on outstanding debt as interest rates change.
3. Use any net premium and accrued interest to reduce the amount of the refunding.
4. Work with the Town's financial advisor to determine the optimal time and structure for bond refunding.

E. Protection of Bond Rating

To obtain and maintain a favorable bond rating, the Town will:

1. Maintain good communications with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.
2. Follow a policy of full disclosure on every financial report and bond prospectus, including data on total outstanding debt per capita, as a percentage of per capita personal income, and as a percentage of total assessed property value.

F. Reporting

1. The Treasurer will report to the Board of Selectmen and Town Administrator on the Town's debt status at least annually.
2. The Town Accountant will include an indebtedness summary as part of a report on receipts and expenditures in Groveland's Annual Town Report.

3. The Town Accountant, with the Town's financial advisor, will file the annual audit and official disclosure statement within 270 days of the end of the fiscal year.

REFERENCES[M.G.L. c. 41, § 59](#)[M.G.L. c. 41, § 61](#)[M.G.L. c. 44, § 4](#)[M.G.L. c. 44, § 6](#)[M.G.L. c. 44, § 6A](#)[M.G.L. c. 44, § 7](#)[M.G.L. c. 44, § 8](#)[M.G.L. c. 44, § 17](#)[M.G.L. c. 44, § 19](#)[M.G.L. c. 44, § 20](#)[M.G.L. c. 44, § 21A](#)[26 USC § 148](#)

DLS Best Practice: [*Understanding Municipal Debt*](#)

DLS Borrowing Guidelines: [*Asset Useful Life - Borrowing Limits*](#)

DLS Informational Guideline Releases 17-21: [*Borrowing*](#) and 17-22: [*Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt*](#)

Government Finance Officers Association Best Practice: [*Refunding Municipal Bonds*](#)

Internal Revenue Service Guidance: [*Arbitrage Guidance for Tax-Exempt Bonds*](#)

EFFECTIVE DATE

This policy was adopted on [date].

FINANCIAL RESERVES

PURPOSE

To help the Town stabilize finances and maintain operations during difficult economic periods, this policy establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, Groveland can use its reserves to finance emergencies and other unforeseen needs, to hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

APPLICABILITY

This policy pertains to the short- and long-range budget decision-making duties of the Board of Selectmen, Town Administrator, and Finance Committee. It also applies to the related job duties of the Town Accountant, Treasurer, and Assessor.

POLICY

The Town is committed to building and maintaining its reserves so as to have budgetary flexibility for unexpected events and significant disruptions in revenue-expenditure patterns and to provide a source of available funds for future capital expenditures. Adherence to this policy will help the Town withstand periods of decreased revenues and control spending during periods of increased revenues.

In total for the two general fund categories of reserves under this policy, the Town will strive to maintain a minimum funding level of [10 to 14] percent of the annual operating budget.

A. Free Cash

The Division of Local Services (DLS) defines free cash as the remaining, unrestricted funds from operations of the previous fiscal year, including any unexpended free cash. DLS must certify free cash before the Town can appropriate it, and it must be appropriated before June 30.

As much as practicable, the Town will limit its use of free cash to funding one-time expenditures (such as capital projects, snow and ice deficits, or emergencies), as opposed to recurrent operating costs.

The Town shall set a goal of maintaining its year-end unappropriated free cash balance in the range of [three to five] percent of the annual general fund budget. The Town will appropriate any excess above this target range to build reserves, offset unfunded liabilities, or make capital purchases. Further, the Town will avoid annually using free cash as a revenue source "to reduce the tax rate," since this is equivalent to it being used to fund current operations.

B. Stabilization Funds

A stabilization fund is a reserve account allowed by state law to set aside monies to be available for future spending purposes. Although [M.G.L. c. 40, § 5B](#) allows a community to establish one or more stabilization funds to accumulate funds for specific purposes. As detailed below, the Town has established two stabilization funds, each of which is accounted for and reported as a trust fund, regardless of authorized use.

General Stabilization: The Town will endeavor to maintain a minimum balance of 5 (five) percent of

the current operating budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the 5 (five) percent minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance. Further, the Town Administrator will develop a detailed plan to replenish the fund to the minimum level within the next two fiscal years.

Capital Stabilization: The Town will strive to annually appropriate \$100,000 or 1 (one) percent of general fund operating revenues to this fund until it minimally achieves a balance equal to the total amount of asset depreciation that the Town Accountant calculates yearly per the Government Accounting Standards Board's Statement 34. Subsequently, the ongoing fund balance target shall be 2 (two) to 4 (four) percent of the general fund operating budget. By sustaining funding in this reserve, the Town can balance debt with pay-as-you-go practices and protect against unforeseen costs. The primary funding source for this account is Free Cash.

C. Retained Earnings

The Water & Sewer Department's finances are managed under an enterprise fund, separately from the general fund, which allows the Town to effectively identify the utility's true delivery costs-direct, indirect, and capital-and set user fees at a level sufficient to recover them. Under this accounting, the Water & Sewer Department's generated surplus is reserved.

For the water and sewer enterprise funds, the Town will target minimum reserve of 20 (twenty) percent of the operation's total budget, but the reserve target may be significantly higher if major infrastructure improvements are necessary. The reserve will be used to fund major capital projects. To maintain the target reserve level for the enterprise fund requires the Water & Sewer Commissioners to periodically review, and when necessary, adjust user rates.

D. Overlay Surplus

The purpose of the overlay reserve is to offset unrealized revenue resulting from uncollected property taxes, abatements, and exemptions. It can be used for other purposes only after it is determined to have a surplus. Therefore, unlike the other two types of reserves, this policy does not set a consistent, specific funding target for it. Rather, each year as part of the budget process, the Board of Assessors will vote to raise an overlay amount on the annual tax recapitulation sheet based on the following:

- Current balance in the overlay account
- Three-year average of granted abatements and exemptions
- Abatement liability of cases pending before, or on appeal from, the Appellate Tax Board
- Timing of the next DLS certification review (scheduled every five years)

At the conclusion of each fiscal year, the Board of Assessors will submit to the Town Accountant and Board of Selectmen an update of the overlay reserve with data that includes, but is not limited to, the gross balance, potential abatement liabilities, and any transfers to surplus. If the overlay balance exceeds the amount of potential liabilities, the Board of Selectmen may request that the Board of Assessors vote to declare it as surplus and available for use in the Town's capital improvement plan or for any other one-time expense.

REFERENCES

[M.G.L. c. 40 §5B](#)

[M.G.L. c. 59 §25](#)

DLS Best Practices: [*Free Cash*](#) and [*Special Purpose Stabilization Funds*](#)

DLS Informational Guideline Releases 17-20: [*Stabilization Funds*](#) and 17-23: [*Overlay and Overlay Surplus*](#)

Government Finance Officers Association Best Practices: [*Fund Balance Guidelines for the General Fund*](#)

EFFECTIVE DATE

This policy was adopted on [date].

FORCASTING

PURPOSE

To assess the range of choices available to budget decision makers when determining how to allocate resources, this policy establishes guidelines for creating multiyear projections of revenues and expenditures as part of the annual budget process and long-term fiscal planning. Forecasting helps local officials understand the long-range implications of pending near-term decisions. In so doing, a multiyear forecast helps guide forward-looking budget processes that enable the community to avert potential deficits, promote long-term financial health, and strategize for capital investment and community development.

APPLICABILITY

This policy applies to the Board of Selectmen, Town Administrator, and Finance Committee in their budget analysis and decision-making responsibilities. It also applies to the job duties of the Town Accountant and to the managers of all revenue-generating departments, including the Water & Sewer Department.

POLICY

To determine the Town's operating capacity for future fiscal years, the Town Accountant will annually create a detailed forecast with five-year projections of revenues and expenditures. The Finance Committee, Board of Selectmen and Capital Improvements Planning Committee will use the forecast to support their decision making for the upcoming year's operating and capital budgets and for the Town's multiyear capital improvement plan. When preparing forecasts, the Town Accountant will analyze historical revenue and expenditure trends, develop a set of assumptions tailored to each revenue and expense category, and then use those assumptions to formulate the projections.

The Town Administrator will review the initial forecast and then provide it to the Board of Selectmen and Finance Committee for their review and comment. In addition, the Town Accountant will promptly revise the forecast projections whenever circumstances change and provide updated forecasts to the Town Administrator, who will share them with the Board of Selectmen and Finance Committee.

Before creating an initial forecast as part of a new budget process year, the Town Administrator and Town Accountant will review the performance accuracy of prior-year forecasts and any evolving factors related to the underlying assumptions to consider how projections in the new forecast may need to be adjusted. Factors to consider include changes in laws, regulations, inflation rate, interest rate, town goals, and policy decisions.

A. Guidelines for Revenue Assumptions

The following principles shall guide the formulation of revenue assumptions:

- Projections of the property tax levy will be confined by the limits of Proposition 2½ (absent any overrides) and take into consideration consensus decisions regarding the Town's level of excess levy capacity.
- New growth projections will take into account the Town's three-, five- and 10-year averages by property class.
- The Building Inspector/Town Planner/Zoning Board of Appeals will notify the Town Administrator and Board of Assessors of any moderate-to-large developments that could

impact building permit volume.

- The Town Administrator will annually review the levy limit's relationship to the levy ceiling (which is 2.5 percent of the Town's real and personal property total value) to identify potential override capacity and to guard against the levy limit approaching or hitting the ceiling, which would impact future levy growth.
- Local aid projections will correspond with economic cycles, while Chapter 70 educational aid will reflect trends in school choice, enrollments, tuition, and charter assessments.
- Estimates for local receipts (e.g., motor vehicle excise, inspection fees, etc.) will not exceed 90 percent of the prior year's actual collections without firm evidence that higher revenues are achievable.
- Town departments that charge fees will annually review their fee schedules and propose adjustments when needed to ensure coverage of service costs.
- Grant revenues will be reviewed annually to determine their sustainability.
- The Town will build and maintain reserves in compliance with its Financial Reserves policy.

B. Guidelines for Expenditure Assumptions

Annually, the Town Accountant, in consultation with the Town Administrator, will determine a particular budget approach for forecasting expenditures, either maintenance (level service), level funded, or one that adjusts expenditures by specified increase or decrease percentages (either across the board or by department). A maintenance budget projects the costs needed to maintain the current staffing level and mix of services into the future. A level-funded budget appropriates the same amount of money to each municipal department as in the prior year and is tantamount to a budget cut because of inflationary pressure on prices as well as increases in mandated costs and other fixed expenses.

The following principles shall guide the formulation of expenditure assumptions:

- The Town's current level of services will provide the baseline for projections.
- Historical trends in the growth of operating expenses and employee benefits will prevail.
- Projections will factor cost-of-living adjustments for the salaries/wages of regular employees.
- The Town will annually meet or exceed the Department of Elementary and Secondary Education's net school spending requirements.
- The Town will pay its annual pension contributions.
- The Town will pay all existing debt service obligations and adhere to its Capital Planning and Debt Management policies.

REFERENCES

[M.G.L. c. 44, § 20](#)

[M.G.L. c. 44, § 53A](#)

[M.G.L. c. 44, § 53A½](#)

[M.G.L. c. 44, § 63](#)

[M.G.L. c. 44, § 63A](#)

DLS Best Practice: [Revenue and Expenditure Forecasting](#)

Government Finance Officers Association article: [Structuring the Revenue Forecasting Process](#)

EFFECTIVE DATE

This policy was adopted on [date].

GRANTS MANAGEMENT

PURPOSE

To ensure Groveland efficiently and appropriately manages its grant-funded programs, this policy sets a framework for evaluating grant opportunities, tracking grant activity, and processing grant revenues and expenditures. Effective grant management helps promote the pursuit of grants that are in the Town's best interest, assure timely reimbursements to optimize cash flow, and guard against year-end account deficits. As a legal contract, every grant agreement must be fulfilled in accordance with its prescribed terms and conditions, as well as all applicable federal, state, and local regulations. Failure in this regard exposes the Town to legal and financial liabilities and compromises future grant funding.

APPLICABILITY

This town-wide policy applies to the grant project managers in each department applying for or receiving grant funding. It further applies to the grant-related responsibilities of the Board of Selectmen, Town Administrator, Town Accountant, and Treasurer.

POLICY

All departments are encouraged to solicit grant funding for projects and programs consistent with the Town's goals. All municipal applications for grants exceeding \$5,000 must receive preapproval by the Board of Selectmen. To be eligible for preapproval, there must be sufficient staff available to effectively administer the grant program and perform its required work scope, along with adequate matching requirements (both cash and in-kind).

No department shall expend grant funds until a fully executed grant agreement has been accepted and approved for expenditure by the Board of Selectmen. Further, no grant funds shall be used to supplant an existing expense for the purpose of diverting current funds to another use.

Operating departments through their designated grant project manager(s) have primary responsibility for seeking grant opportunities, preparing applications, and managing awarded programs. The Town Accountant is responsible for consulting with project managers on grant budgetary matters, accounting for grants in the general ledger, monitoring grant expenditures for consistency with award requirements, tracking the timeliness of reimbursement requests, and distributing monthly reports of grant expenditures to departments. The Town Accountant will also maintain a database of all grants and grant activity from inception to closure.

A. Grant Opportunity Assessment

Well in advance of a grant application's due date, the departmental project manager will assess the opportunity in consultation with the Town Administrator and Town Accountant. Below are the factors to be considered, at minimum.

Programmatic:

- Alignment of the grant's purpose with the Town's and department's strategic priorities
- Department's capacity to administer the grant through to closeout

- Office space, facilities, supplies, or equipment required
- Ongoing impact of the grant program after it is completed
- Compliance and audit requirements, particularly as they may differ from the Town's

Financial:

- Total anticipated project cost
- Expenditure requirements and anticipated cash flow schedule
- Required cost matching shares and sources, including cash and in-kind
- Staffing requirements, including salary and benefit increases for multiyear grants
- Administration and indirect recapture amounts
- Program income potential

In this stage, the project manager will also develop a continuation plan to address the potential future loss of grant funding, which may include alternative funding proposals or plans for reducing or terminating program positions or components after grant closeout.

B. Grant Application and Award Acceptance

Prior to filing any grant application greater than \$5,000, the project manager will submit a request for preapproval from the Town Administrator with a report summarizing the grant and how it complies with this policy. Following this, the project manager will submit the grant application to the grantor and forward a copy to the Town Accountant.

When a project manager receives notice of any grant award, they will submit to the Town Administrator to formally accept by signature and thereby approve the expending of grant funds. The project manager will then send copies of the signed agreement to the grantor and the Town Accountant.

Upon receiving the new grant's documents, the Town Accountant will create a new general ledger account to record the grant activity separately from regular expenses. When notified of any amendment or adjustment by the grantor, the project manager will immediately forward the information to the Town Accountant, who will adjust the grant's budget in the general ledger.

C. Grant Financial Management

At the start of a new grant, the Town Accountant and project manager will discuss its requirements and the timing of reimbursement requests (e.g., at the time of expenditure, monthly or quarterly), when applicable.

The project manager will ensure all expenditures made are allowable and consistent with each grant award's requirements. The project manager will submit project invoices to the Accounting Department with an accounts payable (AP) cover sheet that has accurate general ledger expense codes for the grant and the department head's signature. The project manager will also ensure the proper payroll account codes for grant-funded employees are reported on the department's submission to the Treasurer as part the regular payroll process.

Because required retirement system remittances and/or general fund benefit reimbursements vary by grant, the Town Accountant will calculate these for each grant and notify project managers of the resulting amounts to include on the AP submissions.

To minimize the use of advance town funds, every project manager will request reimbursements as often as the grant's guidelines allow and always no later than June 30th. In doing so, the project manager will prepare all required reports and requests as detailed in the agreement and submit these to the grantor. Immediately following each submittal, the project manager will send an email notification of the reimbursement request to the Town Accountant and Treasurer.

The Town Accountant will monitor each grant's deficit balance to assure it is temporary and receives reimbursement within the grant's allowable timeline and always prior to year-end. The Treasurer will match reimbursements received electronically or by check with their requests and credit the proper revenue lines.

The project manager will copy the Town Administrator on monthly/quarterly/annual reports as required by the granting authority. If none are required, the project manager will provide a written report annually detailing activities and expenditures until the grant close.

D. Grant Closeout

Upon completion of the project work or grant period, whichever comes first, the project manager will verify that all grant requirements have been met and will send to the Town Accountant a grant closeout package that includes a final report and either a final reimbursement request or notification of the amount to be refunded to the grantor.

Upon receipt of the closeout package, the Town Accountant will put the general ledger's grant account into inactive status and will reconcile the project manager's report with the general ledger's record of grant activity. The project manager will subsequently submit the final reimbursement request to the grantor or, if a refund is due, the Town Accountant will add the refund amount to the AP warrant.

Within 30 days of any grant closeout or the year-end closure, whichever is earlier, the Town Accountant will determine if the grant account has been overexpended and will either apply the expense to the operating budget or propose an appropriation from other available funds.

E. Audit

All grant activities are subject to audit by the particular grantors, the Town Accountant, and Groveland's independent auditor. The Town Accountant will maintain all grant documents and financial records for seven years after their closeouts or for the lengths of time specified by the grantors, whichever period is longer.

REFERENCES

[M.G.L. c. 40, § 5D](#) [M.G.L. c. 41, § 57](#) [M.G.L. c. 44, § 53A](#)

Public Employee Retirement Administration Commission: [Memo #12/2003](#)

Mass.gov webpage: [Municipal Grant Finder](#)

US grant search website: grants.gov

EFFECTIVE DATE

This policy was adopted on [date].

INDIRECT COST ALLOCATION

PURPOSE

To apportion all the indirect costs associated with the Town's enterprise funds in an equitable manner that reflects their true shared costs, this policy provides guidelines for calculating and allocating those costs.

Under authority established in [M.G.L. c. 44 §53F½](#), the water and sewer utility are managed and accounted for separately from the general fund, and each has its own financial statements. Consolidating these programs' direct and indirect costs, debt service, and capital expenditures into segregated funds allows the Town to demonstrate to the public the true, total cost of providing these utilities.

APPLICABILITY

This policy applies to the budgetary functions of the Town Accountant and Water & Sewer Superintendent. Further, it encompasses the utility- related administrative functions of the Town Accountant, Treasurer, Collector, and Town Administrator Departments.

POLICY

As part of the annual budget process, the Town Accountant will calculate the indirect costs to the general fund of the two utility operations and review the calculations with the Water & Sewer Department Superintendent, who will provide them to the Water & Sewer Commission, respectively, for approval. Based on the results, the Town Accountant will record transfers between the relevant funds by [June 15] each year. The Town Accountant will maintain written procedures detailing the costs and their calculation methodologies.

A. Cost Categories

The calculation of indirect costs will take into account each utility's personnel expenses budgeted in the general fund. Also accounted for will be certain administrative services performed on behalf of the utility departments by other departments, namely:

- Accounts payable, payroll, and general ledger services provided by the Accounting Department
- Turnover processing, banking, investment, tax title, benefits, and payroll services provided by the Treasurer and Collector Departments
- Personnel administration services provided by the Town Administrator Department

For these expenses and those listed below, the Town Accountant will calculate indirect costs based on the most recent fiscal year's appropriations and using either the actual, proportional, estimated support, or transactional methodology, as each is outlined on the next page.

The following expenses will be included in the calculations for the Water & Sewer Departments:

- Benefits for active and retired employees, including insurances, Medicare tax, unemployment, and workers' compensation
- Pensions

- Vehicle insurance
- Property insurance
- Independent audit services
- Actuarial services
- Legal services
- Information technology expenses
- Other costs that may be considered, agreed to, and documented

B. Explanation of Calculation Methodologies

1. **Actual cost**, as the term implies, involves the identification of specific costs attributable to the enterprise based on documented schedules or bills payable, including debt service and insurance premiums.
2. The **proportional** method is a straightforward calculation of each utility department's net-of-debt budget as percentage of the total combined net-of-debt budget of that utility and the general fund. The resulting percentage is then applied against the total budget (including employee benefits) of each town department that provides support to that given utility or against the total cost of the specific type of expenditure.
3. A department or official may be able to provide a reasonable **estimate of support** (i.e., an estimate of the average time spent to support a particular service). For example, the Town Accountant estimates she spends an average of two hours weekly, or 10 percent of her time, on Sewer-related activities (e.g., creating warrants, bookkeeping). This percentage is applied against the department's or official's salary and benefits, including health and life insurance, Medicare, retirement and any workers' compensation.

$$\frac{\text{Hours worked on utility activities per year by individual(s)}}{\text{Total hours worked per year by individual(s)}} \times \text{Salary and benefits of individual(s) working on utility activities} = \text{Indirect Departmental Salaries}$$

Any department's or official's expenses related to Sewer and Water activities are charged directly to the Sewer and Water budgets.

4. The **transaction-based** method is calculated based on the number of transactions attributed to a service as a percentage of the whole. An example would be the Sewer Department's total number of turnovers to the Treasurer as a percentage of the total number of town-wide turnovers received by the Treasurer's office. This percentage is applied against the Treasurer's total budget, including health and life insurance, Medicare, retirement, and any workers' compensation attributable to the department.

$$\frac{\text{Number of Sewer Department transactions}}{\text{Total number of non-Sewer-Dept transactions processed by the department}} \times \frac{\text{Total budget plus benefits of the department processing the utility transactions}}{\text{Total budget plus benefits of the department processing the utility transactions}} = \text{Indirect Departmental Salaries}$$

- C. Calculations by Cost Category [This section should be expanded when calculation methodologies are established for other categories.]

1. Health and Life Insurances

Indirect costs for health and life insurances will be calculated using the actual cost method by adding up the actual amounts paid by the Town for the participating utility employees during the current fiscal year.

2. Medicare

This is a direct cost. A charge for the total paid in ER Medicare for each pay period for each water/sewer employee. It goes right to the water/sewer expense account in each payroll warrant.

3. Retirement

Indirect pension costs will be calculated using the actual method. The Town's total annual contributory retirement assessment payable to the Essex County Retirement Board is multiplied by the respective proportion of actuarially determined retirement costs per each utility operation's biennially calculated valuation for the current fiscal year.

4. Audit

External audit costs will be based on the proportional method. The Water and Sewer Department shall pay a portion annually towards the cost of the Town's annual independent audit. The Light Department conducts its own audit.

5. Debt Service

Debt Service costs will be a direct cost to the water and sewer departments and not considered part of allocated costs. The water and sewer department will include in their annual budget actual debt service costs for the current fiscal year. Any debt service payments relating to the water and sewer enterprise funds will be paid directly by that fund.

6. Administrative Services

The indirect costs for utility-department-related administrative services performed by the Accounting, Treasurer, Collector, Selectmen, Information Technology and Highway Departments will be calculated using the estimate of support method. It will be based on each department's annual estimate of the time required to perform the services for the particular utility department.

REFERENCES

DLS Informational Guideline Release 08-101: [*Enterprise Funds*](#)

Government Finance Officers Association Best Practices: [*Indirect Cost Allocation*](#) and [*Full Cost Accounting for Government Services*](#)

EFFECTIVE DATE

This policy was adopted on [date].

INVESTMENTS

PURPOSE

To ensure the Town's public funds achieve the highest possible rates of return that are reasonably available while following prudent standards associated with safety, liquidity and yield, this policy establishes investment guidelines and responsibilities. In addition, the policy has been designed to comply with the Governmental Accounting Standards Board's requirement that every community define and disclose its investment risk management strategy.

APPLICABILITY

This policy applies to the Treasurer's duties to manage and invest Town funds. If the Town contracts with any investment advisor(s), the Treasurer will provide this policy to them and verify compliance. The policy's scope pertains to all short-term operating funds and to all long-term reserve, investment, and trust funds, with the exception of the Town's retirement fund, which is managed and invested by the Essex County Retirement System.

POLICY

The Treasurer will invest funds in a manner that meets the Town's daily operating cash flow requirements and conforms to state statutes governing public funds while also adhering to prudent investment standards. The Treasurer will manage all investments so as to achieve a fair market average rate of return within the context of all relevant statutory, safety, and liquidity constraints.

A. Investment Objectives

In priority order, the Treasurer's investment objectives shall be:

- **Safety:** Safety of principal is foremost, and the Treasurer will adhere to this policy's risk mitigation strategies for the purpose of preserving capital in the overall portfolio.
 - **Liquidity:** The investment portfolio must remain sufficiently liquid to enable it to meet all reasonably anticipated operating requirements.
 - **Yield:** The investment portfolio will be designed with the objective of attaining a fair market average rate of return throughout budgetary and economic cycles, in accordance with the Town's investment risk constraints and the portfolio's cash flow characteristics.

The Treasurer will ensure that all **short-term operating funds**, such as general funds, special revenue funds, bond proceeds, and capital project funds remain sufficiently liquid to pay all reasonably anticipated operating requirements and debt service.

For **trusts and other long-term funds** (e.g., stabilization funds, cemetery perpetual care, and any similar funds set aside for long-term use), liquidity is less important than growth. The Treasurer will pool any individual funds that are invested in the same institution while also maintaining each fund in its own account so as to allow for the proper proportioning of interest and any realized and unrealized gains or losses. All trust funds are under the Treasurer's control unless otherwise directed by their particular donor(s).

B. Conflict of Interest

The Treasurer is prohibited from making a deposit in any bank, trust company, or banking company for which he or she is or has been an officer or employee at any time in the last three years. The Treasurer will refrain from any personal activity that may conflict with the proper execution of the investment program or that could impair or appear to impair the ability to make impartial investment decisions. The Treasurer will disclose to the Board of Selectmen any large personal financial investment positions or loans that could be related to the performance of the Town's investments. Further, when contracting for any investment services, the Treasurer will adhere to requirements under [M.G.L. c. 30B](#) and the Town's Procurement Conflict of Interest policy.

C. Investment Instruments

Under this policy, and in compliance with state statutes, the table below defines allowable investment instruments and guidelines.

Instrument Type	Short-term Funds	Long-term Funds
Depository accounts in Massachusetts state-chartered banks, including savings, checking and NOW accounts, and money market deposit accounts	No limitations	No limitations
Certificates of deposit (CDs) in Massachusetts state-chartered banks only	Unlimited amounts and maturity up to three years	No limits on amounts or maturity dates
The Massachusetts Municipal Depository Trust (MMDT) , the State Treasurer's investment pool for public entities.	No limitations and the pool is liquid	No limitations
U.S. Treasury or other U.S. government agency obligations	Unlimited amounts and up to one year from date of maturity	No limitations
Bank-issued repurchase agreements ("repos") secured by U.S. Treasury or other U.S. government agency	Maximum maturity of 90 days	Repos are by their nature short-term and therefore not appropriate for the growth objective of long-term funds.

Instrument Type	Short-term Funds	Long-term Funds
Money market mutual funds	<ul style="list-style-type: none"> ▪ Must be registered with the Securities and Exchange Commission (SEC) ▪ Must have the highest possible rating from at least one rating organization ▪ These are liquid investments, so maturity term is not applicable 	<ul style="list-style-type: none"> ▪ Must be registered with the SEC ▪ Must have the highest possible rating from at least one rating organization
Common and preferred stock, investment funds, and any other type of investment instrument specified in the List of Legal Investments	Not allowed	<ul style="list-style-type: none"> ▪ The Town's aggregate amount of long-term funds must exceed \$250,000 to invest in these. ▪ Investment in mortgages, collateral loans, and international obligations is prohibited ▪ Cannot invest more than 1.5% of a particular fund in the stock of any single banking or insurance company ▪ Cannot invest more than 15% of total aggregated funds in banking or insurance company stocks

Note: This policy confines the allowed depository accounts only to those offered by Massachusetts state-chartered banks, a provision that is more restrictive than state statutes and the Massachusetts Collectors and Treasurers Association's sample investment policy statement. The reason is that the MA-chartered banks' depository accounts are fully insured through a combination of the Federal Deposit Insurance Corporation and the state's Depositors Insurance Fund. However, funds placed in these banks' mutual funds or annuity products are not covered by either insurance, and the Treasurer must manage those and any other type of investments in accordance with other applicable provisions of this policy.

D. Risk Tolerance Guidelines

The Treasurer will employ the following strategies to mitigate the range of investment risks:

Type of Risk	Mitigation Strategy
Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.	<ul style="list-style-type: none"> Investments in any of the following are safe from credit risk: state-chartered banks' depository accounts (including CDs), obligations backed by the U.S. Treasury or other U.S. government agency, and the MMDT. For any other investments, the Treasurer will only purchase investment grade securities highly concentrated in those rated A or better.
Concentration of credit risk is the risk arising from all funds being invested in a single issuer.	The Treasurer will diversify the portfolio among multiple issuers/institutions (see Section E).
Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town would not be able to recover deposits or to recover collateral securities in the possession of an outside party.	The Treasurer will negate this risk by only making deposits at MA-chartered banks.
Custodial risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the Town would not be able to recover the value of an investment or to recover collateral securities in the possession of an outside party.	<ul style="list-style-type: none"> The Treasurer will review the financial institution's financial statements and its advisor's background to ensure it has proven financial strength, capital adequacy, and an overall positive reputation in the municipal investment industry (see Section F). If a security is to be held by a third party custodian, the Treasurer must approve that party and verify that the security is held in the Town's name and tax ID number, as evidenced by its CUSIP (Committee on Uniform Security Identification Procedures) code.
Interest rate risk is the risk that interest rate changes will adversely affect an investment's fair market value.	The Treasurer will negotiate for competitive interest rates that are locked in for long terms.
Foreign currency risk is the risk that an investment will lose value as the result of an unfavorable exchange rate.	The Treasurer will negate this risk by not investing in any instruments with foreign currency exposures.

E. Diversification

The Treasurer will invest in a diverse portfolio to prevent overconcentration in any institution, issuer, or maturity type. Apart from money placed in the MMDT or obligations backed by U.S. government agencies, the Treasurer will invest no more than 25 percent the Town's long-term funds with a single financial institution. In addition, the Treasurer will ensure compliance with the various allowable

percentage thresholds for specific investment instruments and issuers set forth in the List of Legal Investments.

F. Selection of and Relationship with Financial Institutions

When selecting from among MA-chartered banks to hold short-term funds, the Treasurer will consider their fee structure, service efficiencies, and account management control features. For investing long-term funds, the Treasurer will also assess the soundness, stability and reputation of prospective financial institutions and dealers/brokers. Brokers must be recognized, reputable dealers and members of the Financial Industry Regulatory Authority. The Treasurer will require any brokerage houses and brokers/dealers wishing to do business with the Town to provide the following:

- Audited financial statements
- Form ADV Part 2 showing the broker/dealer to be actively registered with both the SEC and Massachusetts Secretary of State's Office and providing information on the types of services offered, fee schedule, disciplinary information, conflicts of interest, and the educational and business background of management and key advisory personnel
- Statement that the broker/dealer has read and will comply with this policy

The Treasurer will also consult the [Veribanc](#) rating service to select and monitor financial institutions. The Treasurer may invest in institutions rated green by Veribanc and will continue to review their ratings quarterly. If a bank's rating turns yellow, the Treasurer will request the bank provide a written explanation with an expected timetable for changing back to green. If the rating remains yellow for a second quarter, the Treasurer will consider liquidating all funds that are uninsured or uncollateralized. If any rating becomes red, the Treasurer will remove the money from the banking institution.

The Treasurer will review all banking and financial services at least annually to ensure their quality and the competitiveness of their fee structure and interest rates. The Treasurer will also send letters to banks in the local region requesting them to report all usage of the Town's tax identification number as a measure to ensure the number is used only by the Treasurer and no outside entities.

G. Standards of Care

The Treasurer must review, understand and comply with the state's Prudent Investor Act ([M.G.L. c. 203C](#)). The Treasurer shall be relieved of personal responsibility for any individual security's credit risk or market price changes, provided that its purchase and sale have been carried out in accordance with the Act and the provisions of this policy.

H. Reporting Requirements

The Treasurer will assess investment activity and keep the Board of Selectmen apprised of any major changes by providing a report of investment activity annually or more often as needed. The investment activity report shall incorporate all of the Town's investment funds and include the following information at minimum:

- List of all the individual accounts and securities held at the end of the period
- List of short-term investment portfolios by security type and maturity to ensure compliance with the diversification and maturity guidelines
- Summary of income earned on monthly and year-to-date bases
- Disclosure of the fees associated with managing each fund
- Brief statement of general market and economic conditions and other factors that may affect the Town's cash position
- Statements on the degree of compliance with the provisions of this policy

REFERENCES

[M.G.L. c. 30B](#)

[M.G.L. c. 29, § 38A](#)

[M.G.L. c. 44, § 54](#)

[M.G.L. c. 44, § 55](#)

[M.G.L. c. 44, § 55A](#)

[M.G.L. c. 44, § 55B](#)

[M.G.L. c. 110A, § 201](#)

[M.G.L. c. 167, § 15A](#)

[M.G.L. c. 203C](#)

Governmental Accounting Standards Board Statement 40: [*Deposit and Investment Risk Disclosures*](#)

Massachusetts Collectors & Treasurers Association: [*Treasurer's Manual*](#)

MA Division of Banks [List of Legal Investments](#) and database of [MA-chartered banks](#)

Massachusetts Depositors Insurance Fund [FAQs](#)

MA Secretary of State webpage, [Registration Inspections, Compliance and Examinations Section](#)

SEC webpage [Form ADV Information](#)

EFFECTIVE DATE

This policy was adopted on [date].

OTHER POSTEMPLOYMENT BENEFITS LIABILITY

PURPOSE

To ensure fiscal sustainability, this policy sets guidelines for a responsible plan to meet the Town's obligation to provide other postemployment benefits for eligible current and future retirees. It is designed to achieve generational equity among those called upon to fund this liability and thereby avoid transferring costs into the future.

APPLICABILITY

This policy encompasses OPEB-related budget decisions, accounting, financial reporting, and investment. It applies to the Board of Selectmen, Town Administrator, and Finance Committee in their budget decision-making duties, and it also applies to the OPEB-related job duties of the Treasurer and Town Accountant.

BACKGROUND

In addition to salaries, the Town compensates employees in a variety of other forms. Many earn benefits over their years of service that they will not receive until after retirement. A pension is one such earned benefit. Another is a set of retirement insurance plans for health, and life. These are collectively referred to as other postemployment benefits, or OPEBs. OPEBs represent a significant liability for the Town that must be properly measured, reported, and planned for financially.

POLICY

The Town is committed to funding the long-term cost of the benefits promised its employees. To do so, the Town will accumulate resources for future benefit payments in a disciplined, methodical manner during the active service life of employees. The Town will also periodically assess strategies to mitigate its OPEB liability. This involves evaluating the structure of offered benefits and their cost drivers while at the same time avoiding benefit reductions that would place undue burdens on employees or risk making the Town an uncompetitive employer.

A. Accounting for and Reporting the OPEB Liability

The Town Accountant will obtain actuarial analyses of the Town's OPEB liability every two years and will annually report the Town's OPEB obligations in financial statements that comply with the current guidelines of the Governmental Accounting Standards Board. The Town Administrator will ensure that the Town's independent audit firm reviews compliance with the accounting and reporting provisions of this policy as part of its annual audits and reports on these to the Board of Selectmen.

B. Trust Management and Investment

The Town has established an OPEB Trust Fund and designated as its trustee the [Treasurer]. As fund custodian, the Treasurer will manage the OPEB Trust Fund in conformance with the Town's investment policy and the state's prudent investor laws.

On an annual basis, the Town will analyze its option to invest the OPEB trust with the [State Retiree Benefits Trust Fund](#).

C. Mitigation

On an ongoing basis, the Town will assess healthcare cost containment measures and evaluate strategies to mitigate its OPEB liability. The Town Accountant will monitor proposed laws affecting OPEBs and Medicare and analyze their impacts. The Treasurer will regularly audit the group insurance and retiree rolls and terminate any participants found to be ineligible based on work hours, active Medicare status, or other factors.

D. OPEB Funding Strategies

To address the OPEB liability, decision makers will analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation. The Town will derive funding for the OPEB Trust Fund from taxation, free cash, and any other legal form. To ensure that the Town's sewer and water operations remain self-supporting, the Water & Sewer Commissioners, will factor their department's proportional OPEB contributions into the setting of user fees.

Achieving full funding of the liability requires the Town to commit to funding its actuarially determined contribution (ADC) each year, which is calculated based on actuarial projections. Among strategies to consider for funding the ADC:

- Strive to fund a minimum of \$85,000 per year by:
 - 1) Transfer unexpended funds from insurance line items to the OPEB Trust Fund.
 - 2) Appropriate amounts equal to the Town's Medicare Part D reimbursements.
 - 3) Determine and commit to appropriating an annual portion of free cash.
 - 4) Appropriate an annually increasing percentage of yearly revenues.
 - 5) Once the pension system is fully funded, on a subsequent annual basis, appropriate to the OPEB Trust Fund the amount equivalent to the former pension-funding payment or the ADC, whichever is less.

REFERENCES

[M.G.L. c. 32B, § 20](#) and [20A](#)

[M.G.L. c. 44, § 54](#) and [55](#)

[M.G.L. c. 203C](#)

GASB Statements 75: [Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions](#) and 74: [Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans](#)

Government Finance Officers Association Best Practices: [Ensuring Other Postemployment Benefits \(OPEB\) Sustainability](#) and [Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits \(OPEB\)](#)

EFFECTIVE DATE

This policy was adopted on [date].

PROCUREMENT CONFLICT OF INTEREST

PURPOSE

To ensure integrity in the procurement and contract processes, to educate Town employees, consultants, uncompensated outside parties, and any other person involved in decisions to award contracts about potential conflicts of interests, and to establish a process for the screening of conflicts of interest.

APPLICABILITY

The policy pertains to all the Town's procurement and contract processes governed under the provisions of the state's Uniform Procurement Act associated with, but not limited to: specification development, preparation and issuance of solicitations, evaluation of solicitations and submissions, and other evaluations that lead to Town contract awards. The policy applies to the Town Administrator's duties as the Town's chief procurement officer, as well as to the Town Accountant's related job duties. It further applies to all Town employees, officials, and others working on the Town's behalf who are involved with any procurement and contract process and to the prospective contractors.

POLICY

The Town is committed to ethical business practices, professional integrity, and compliance with all procurement laws and regulations. Groveland will provide fair opportunities to participants in competitive processes for the award of Town contracts. Process integrity will be reinforced by the practices outlined here to ensure confidentiality during the bid evaluation process and to assess and address conflicts of interest in all competitive solicitations. The Town will investigate all allegations of conflict of interest or misconduct brought to the attention of Town staff.

To comply with the state's [Uniform Procurement Act](#), any purchase for supplies or services ([with certain exceptions](#)) costing more than \$10,000 requires solicitation of three written quotes for contracts and those over \$50,000 require competitive sealed bids or proposals for contracts. No quote or bid process is required when procuring supplies or services from vendors that are under state contracts or involved in regional cooperative purchasing agreements.

A. Confidentiality during the Bid Evaluation Process

Town staff, consultants, and outside evaluators who are participants in a bid evaluation process are required to sign confidentiality agreements, which bind them not to share any information about responses received and the evaluation process until the Town issues a Notice of Intended Award.

The departmental purchasing employee must:

1. Identify all participants of an evaluation process who receive proposals or other documents used in the evaluation process, including any nonevaluating observers.
2. Ensure that these participants sign confidentiality agreements.
3. Submit the confidentiality agreements to the Town Administrator.

The Town Administrator must:

1. Verify that signed confidentiality agreements for all participants in the evaluation process, including nonevaluating observers, are submitted.
2. Maintain signed confidentiality agreements on file.

B. Conflicts of Interest Defined

To ensure decisions are made independently and impartially, Town employees and officials are expected to avoid any conflicts of interest and also avoid the appearance of conflicts of interest. A conflict of interest, or the appearance of one, must be disclosed whenever a vendor, employee, or officer has, or can reasonably anticipate having, an ownership interest, a significant executive position, or other remunerative relationship with a prospective supplier of goods or services to the Town or knows that a family member or other person with whom they have a personal or financial relationship has such an interest.

In reference to any federal grants, the federal Office of Management and Budget's Omni Circular states that a conflict of interest arises when: *"the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract."*

It further states that: *"The officers, employees, and agents of the non-federal entity must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts."*

The Omni Circular further requires that for any federal grant involving a parent, affiliate, or subsidiary organization that is not a state or local government, the Town must also maintain written standards of conduct covering organizational conflicts of interest. An organizational conflict of interest means that due to a relationship with a parent company, affiliate, or subsidiary organization, the Town is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization.

Any person with a conflict as described above shall not participate in the preparing of specifications, qualifying vendors, selecting successful bidders on products or services in which they have an interest, or approving payment to those interests. The only exception to this arises if the person makes full disclosure of a potential conflict and receives an advance, written determination from the [State Ethics Commission](#) that the interest is not so substantial as to be deemed likely to affect the integrity of the services the Town may expect from that individual.

C. Disclosure and Review

Department heads and other officials are required to ascertain and disclose to the Town Administrator any potential conflict of interest affecting procurement transactions before any contract is signed, commitment made, or order placed. The following measures will be taken to ensure the Town avoids any conflicts of interest in procuring Town contracts:

1. Employees, officials, and others who regularly participate in contract activities on behalf of the Town must disclose relevant, personal financial interests as required by state and federal laws and to annually review those statements in conjunction with this policy and other ethical standards.
2. Other persons involved in procurements must review this policy and other ethical standards and provide information in order to determine if there is a conflict of interest. Such persons shall include, but are not limited to, authors of specifications; paid and unpaid evaluators; and paid and unpaid consultants who assist in the procurement process.
3. If a possible conflict of interest is identified, it must be documented and reviewed with Town Counsel.

The departmental purchasing employee must:

1. Identify employees, consultants, outside uncompensated parties, and any other persons who will be involved in a procurement or contract activity, such as specification development, preparation and issuance of solicitations, evaluation of solicitations or submissions, or other evaluations that will lead to an award of contract.
2. Provide conflict of interest forms to the identified participants.
3. Submit the completed forms to the Town Administrator prior to commencing any procurement or contract activity.

The Town Administrator must:

1. Review the submitted forms for potential conflicts of interest.
2. Discuss any potential conflicts of interest with the Town Counsel and document the resulting determinations.
3. Provide the Board of Selectmen with the documented result.
4. If a conflict or the appearance of one exists, take appropriate actions, including but not limited to, removal of the employee, consultant, or outside uncompensated party from the procurement activity or cancelation of the solicitation.
5. Notify the Town Accountant of the review results.

D. Compliance Reviews

The Town Accountant will conduct random reviews of compliance with this policy.

REFERENCES

[M.G.L. c. 30B](#)

[M.G.L. c. 41, § 57](#)

[M.G.L. c. 268A](#)

State Ethics Commission's webpage [Disclosure Forms for Municipal Employees](#)

Inspector General's webpage [Procurement Assistance](#)

U.S. Office of Management and Budget, December 2013 [Omni Circular](#)

EFFECTIVE DATE

This policy was adopted on [date].

RECONCILIATIONS

PURPOSE

To ensure transactions are in balance, to mitigate fraud, and to safeguard general ledger accuracy, financial officers must conduct regular reconciliations of their accounting records, and these must be reconciled to the general ledger. Although each financial officer is responsible for maintaining independent records of his or her office's transactions, they are also collectively accountable for the overall accuracy of Groveland's financial records. Failure to reconcile cash, receivables, and withholdings hampers the Town's ability to produce reliable reports, close its books, make timely submissions to the Division of Local Services (DLS), and complete audits. In addition, unresolved variances reduce the amount of certified free cash and may result in significant deficiency findings by the independent auditor.

APPLICABILITY

This policy applies to the Town Accountant, Treasurer, Collector, their designees (if any), and all departments that use special revenue funds or have accounts receivable responsibilities (e.g., Water, Police, etc.).

POLICY

At minimum on a quarterly basis, the Treasurer, Collector, and department heads with accounts receivable duties will internally reconcile their respective accounting records and subsequently reconcile them with the Town Accountant according to the guidelines and periodic time frames outlined in this policy.

A. Cashbook Reconciliation

To ensure an accurate accounting of all revenue activity, the Treasurer will maintain a cashbook that reflects up-to-date and accurate information for all cash and assets. To do so, the Treasurer will make certain that all cash receipts, disbursements, transfers, and interest are recorded in the cashbook within [five business days] of each transaction. The Treasurer will reconcile cashbook accounts to their corresponding bank accounts within [fifteen days] of receiving monthly bank statements. These will include zero-balance vendor and payroll bank accounts, whose balances must equal the outstanding checks at the end of any month.

The Treasurer will identify all reconciling items, including deposits in transit, bounced and voided checks, and discrepancies between the cashbook and financial institutions, and will correct them when appropriate. The Treasurer will then forward the reconciled cashbook balances in an Excel report to the Town Accountant and, when necessary, forward an additional [Schedule of Receipts] for any adjustments made.

B. Payroll Withholdings Reconciliation

Payroll withholdings include federal and state taxes, child support and other wage assignments for legal obligations, deferred compensation, optional insurances, association dues, and other employer-sponsored options, which are all itemized in separate general ledger accounts. The Treasurer, with the Accountant, must verify and reconcile all withholdings recorded in Vadar to the actual disbursements.

The Treasurer will report specific payroll deductions subject to vendor invoices, such as health insurance, to the Town Accountant for recording in the general ledger. To reduce the risk to the Town for liabilities in excess of deductions, the Treasurer will conduct monthly reconciliations of those deductions and identify any discrepancies prior to remitting invoices for payment. The Treasurer will make any necessary payroll changes or adjustments and provide the details of these activities to the Town Accountant.

C. Accounts Receivable Reconciliation

Accounts receivable are outstanding monies owed to the Town, whether from committed bills (i.e., taxes, excises, water charges) or from uncommitted department invoices (e.g., police details). To ensure these assets are accounted for and balanced, the Collector and any department head with accounts receivable duties (each referred to here as “record-keeper”) will make certain that all cash receipts are recorded timely, maintain a control record for each receivable type and levy year, and verify the detail balance agrees with the receivable control.

The receivable control is a record of original entry in which the record-keeper reduces a commitment according to collections, abatements, and exemptions and increases it by refunds issued. To maintain accuracy, the record-keeper must review the detailed list of receivables, identify credit balances as prepaid amounts or investigate them for possible correction, and reconcile the control balance to the detail.

Whenever these records do not agree, the record-keeper must determine the discrepancy by:

- Verifying the various transactions (commitments, abatements, refunds, chargebacks) against their supporting documents
- Comparing the total amount of posted payments to the turnovers accepted by the Treasurer
- Determining whether any revenues were incorrectly recorded as payments to the commitment, such as interest and fees

The record-keeper will forward a copy of the internally reconciled accounts receivable balances to the Town Accountant. For the Collector, this is the Schedule of Outstanding Receivables.

D. Special Revenue Reconciliation

Governed by various state statutes, special revenue funds are specific revenues segregated from the general fund and earmarked for specific purposes. They include gifts and grants from governmental entities, individuals, and organizations; revolving funds; and receipts reserved for appropriation. To ensure these funds are balanced, department heads with responsibility for special revenue funds will verify that all revenues turned over to the Treasurer, expenditures authorized for payment by the Town Accountant, and properly authorized transfers are recorded for the period. These department heads will subsequently provide the Town Accountant with quarterly reconciliation reports on the funds.

E. General Ledger Reconciliation

To achieve the core objective of maintaining the general ledger’s integrity, the Town Accountant must regularly reconcile it with the separately maintained accounting records outlined in Sections A – D

above. In addition, it is the Town Accountant's responsibility to review all accounts analytically from time to time for reasonableness and to identify unusual activity.

The general ledger's cash accounts should reflect only those transactions reported to the Town Accountant by the Treasurer, so that in theory, the general ledger should be in balance with the cashbook. However, errors may occur due to omitting transfers or transactions or applying them in the wrong amounts or to the wrong accounts. Whenever the Town Accountant identifies a discrepancy between the general ledger and the cashbook, the following steps must be taken in conjunction with the Treasurer to determine the cause:

- If the total amount of revenue reported in the cashbook does not agree with the amount recorded in the ledger for that month, the Treasurer must verify that his monthly Schedule of Receipts reports agree by detailed amount and classification with the cashbook and correct any errors.
- Compare the total amount of warrants paid during the months of the quarter as recorded in the cashbook with the total recorded in the ledger for the same period. The last warrant paid must be the last one recorded; otherwise, a timing problem will create a discrepancy.
- If the records still do not agree, the Treasurer and Town Accountant must trace each entry to the ledger until the variance is determined.

All receivable records must also be reconciled to the Town Accountant's general ledger. If a given receivable control has been internally reconciled, any discrepancy must be in the general ledger, so the Town Accountant must:

- Review the commitments, charges, payments, abatements, refunds, reclassifications, and adjustments in the general ledger, as appropriate for the particular control.
- Verify whether receipts are recorded to the correct type and levy year.
- Verify the dates that activities were recorded.

The Town Accountant's receivable accounts in the general ledger should reflect the transactions provided by each particular record-keeper. Therefore, the above steps must resolve any discrepancies between the receivable control and the ledger. If they do not, the record-keeper and Town Accountant must trace each ledger entry until they determine the reason for variance.

The Town Accountant will verify that all special revenue fund reconciliations match the general ledger. The responsible department head and Town Accountant must research any discrepancy and correct the record(s) as appropriate.

F. Time frames and Documentation

Employees subject to this policy will complete reconciliations of their internal accounting records early each month so that subsequent reconciliations to the general ledger take place no later than [the 15th] of the month following the one being reconciled. At each quarter-ending month, the Town Accountant will extend the cash reconciliation process to individually reconcile every general ledger account that directly corresponds to a specific bank account (e.g., stabilization funds, trust funds, guarantee bond deposits).

Each general ledger reconciliation will be documented by a worksheet cosigned by the two parties. If, at that time, any variance has not yet been fully resolved, this must be noted, along with a work plan and timetable for resolution. The Town Accountant will submit the collective set of reconciliation worksheets to the Town Administrator at each month's end.

G. Audit

All reconciliation activities are subject to audit by Groveland's independent auditor.

REFERENCES

DLS Best Practice: [*Reconciling Cash and Receivables*](#)

Massachusetts Collectors & Treasurers Association: [*Treasurer's Manual*](#) and [*Collector's Manual*](#)

EFFECTIVE DATE

This policy was adopted on [date].

REVENUE TURNOVER

PURPOSE

To safeguard Town assets and maximize cash flow, this policy provides guidelines for departments to turn over receipts to the Treasurer. Included are details of internal controls designed to provide reasonable assurance that the Town's revenues are properly and timely secured, recorded, and deposited in Town bank accounts.

APPLICABILITY

This policy applies to the Treasurer, as the Town's cash manager, as well as to all individuals within each department assigned responsibility for handling payments. It further applies to the Town Accountant's duty to keep the general ledger up to date. It pertains to all cash, check, credit card, and other forms of payment received by all Town departments for taxes, excises, fees, charges, and intergovernmental receipts.

POLICY

The head of each department that receives payments is responsible for instituting and employing internal controls designed to ensure that all receipts are recorded accurately, kept secure from loss or theft, and turned over timely to the Treasurer. The Town Administrator will ensure that surety bonds are maintained for all individuals responsible for handling payments to indemnify the Town from potential lost revenue. Each department will turn over at least weekly and sooner than that when receipts total [\$300] or more. At month-end, departmental staff will turn over all revenues no later than [12:00 pm] on the last business day of the month. All cash management activity is subject to review by the Town Accountant and independent auditor.

A. Receiving Payments

Assigned departmental staff must issue a receipt for every payment received, even when the payer attempts to refuse it. These departmental staff must also identify the forms of payment (check, cash, or credit card). As the exception, employees in the Collector's office receiving taxes and other collections from the public need only issue receipts for cash payments.

B. Turning Over Revenues

Departmental staff will fill out a Schedule of Payments to the Treasurer form (i.e., the turnover form) and obtain the department head's signature on it. Every listed receipt should tie back to a receipt book entry and to the receipt summary reports maintained by the department head. Departmental staff will deliver the turnover package in person and at no time may leave any unattended turnovers in the Treasurer's office or elsewhere in Town Hall.

When the Treasurer has accepted the turnover, the department employee will receive a copy of the turnover form with the Treasurer's signature. The employee will retain this copy on file and make a copy to be provided to the Town Accountant. The Town Accountant will refuse to accept any turnover that does not have the Treasurer's signature.

The head of every department that receives payments will review the Town Accountant's monthly revenue reports to verify all turned over receipts have been accurately recorded in the appropriate general ledger accounts and report any discrepancies to the Town Accountant.

C. Receiving Turnovers

When presented with the turnover, the Treasurer will count the receipts in the presence of the employee doing the turnover. Any inaccuracies will be corrected on the form at that time and initialed by both parties. The Treasurer will then sign the form, scan it, make a copy, retain the original, and return the copy to the departmental employee.

Within 24 hours of accepting a turnover, the Treasurer will post the receipt data in the appropriate Vadar module. At the close of each business day, the Treasurer will review the Vadar postings, turnover documents, and receipts, update the cashbook, and create a deposit package. No less than weekly, the revenues will be deposited at the bank. Until the deposit is completed, the Treasurer will ensure that all receipts are secured at all times, either in a cash drawer, or, if being held overnight, in a safe.

Monthly, the Treasurer will generate a Schedule of Receipts report in Vadar and submit it to the Town Accountant. After receiving this report, the Town Accountant will compare the turnover forms received from departments with the receipt data posted by the Treasurer in Vadar and contact the Treasurer or appropriate departmental employee about any discrepancies. After verifying the information by this process, the Town Accountant then posts the receipt data to the general ledger.

D. Insufficient Funds

Upon notification from the bank of an insufficient check or an invalid or otherwise unpaid electronic funds transfer (EFT), the Treasurer will enter a negative deposit to the original revenue account in Munis and notify the department responsible for the turnover. The Treasurer will also make a reversal entry in the cashbook, assigning it to the appropriate bank account.

It is the department head's (or designee's) responsibility to follow up on collecting the amounts owed. If the payment was for a license or permit, the department will suspend the license or permit until the original amount and penalty have been paid. If it was for a committed receipt (e.g., tax bill), the committed amount will be reinstated by the appropriate official and the usual collection procedures followed.

E. Reconciliation

The Treasurer will reconcile the cashbook with bank statements and provide a summary of cashbook balances to the Town Accountant monthly.

F. Audit

All cash management activity is subject to review by the Town Accountant and Groveland's independent auditor.

REFERENCES[M.G.L. c. 41, § 35](#)[M.G.L. c. 41, § 57](#)[M.G.L. c. 44, § 69](#)[M.G.L. c. 60, § 57A](#)

Massachusetts Collectors & Treasurers Association's [*Treasurer's Manual*](#) and [*Collector's Manual*](#)

EFFECTIVE DATE

This policy was adopted on [date].

TAX ENFORCEMENT

PURPOSE

To provide guidance for equitably enforcing tax obligations and set expectations for local taxpayers and applicable Town employees, this policy clearly defines when and how the Town will transition unpaid property taxes from tax title through to foreclosure. It is in the best interest of the Town and its residents that property taxes be paid when due. The Town budget is set in anticipation of the collection of taxes, and taxes not paid by some property owners shift the cost burden onto others. The Town recognizes that individuals may go through periods of financial difficulty, but any taxpayer who becomes delinquent will be encouraged to find alternative resources to pay in full as soon as possible.

APPLICABILITY

This policy applies to the Collector's and Treasurer's relevant job duties, including the Treasurer's responsibility for managing services contracted through the Town's tax title attorney. Tax enforcement applies to all Groveland real estate property owners whose taxes or utility charges are not exempt.

POLICY

The Town intends to timely pursue all legal methods to collect taxes from delinquent property owners with the aim of achieving a property tax collection rate of [98] percent by fiscal year-end. A tax delinquency is defined as a bill outstanding at least one year and one day after its final due date, and it represents a lien on property that remains in effect until all taxes, interest, and fees have been paid in full. The costs of all collection methods are added to the real estate tax bill and property lien. The Town will also periodically pursue foreclosure actions with the primary objective of receiving all monies due.

A. Demands

Final taxes are due to be paid as of May 1 each year (the due date for the fourth quarter tax bill). No later than June 1, the Collector will issue demand notices to all assessed property owners who have failed to pay in full, have not been granted full exemptions, and do not have automatic stays on record due to bankruptcy filings. Taxpayers are responsible for notifying the Town in writing of any mailing address changes.

B. Tax Taking

The Collector will begin the tax taking process within 60 days of the demand notice. State law allows the process to begin as soon as 14 days after the demand, but, in every case, the Collector must complete the takings within 3½ years from the end of the fiscal year for which the taxes were assessed to secure, or perfect, the tax liens. The Collector shall carefully document the taking process to preserve the Town's rights for future actions.

The Collector will send at least one enforcement letter to delinquent property owners as a courtesy to potentially avoid a tax taking advertisement. If this does not result in full remittance by September 1, the Collector will publish a Notice of Tax Taking in a local newspaper and post the notice in two or more convenient, public places. The Collector will publish notices in a local newspaper and post

them publicly on bulletin boards at town hall and the local post office. From this point forward only cash, certified check, or cashier's check are acceptable forms of payment.

Within 60 days of the tax taking announcements, the Collector will prepare an Instrument of Taking form for each delinquent property and record it at the Registry of Deeds, the recording of which perfects the tax lien. After receiving the recorded Instruments back from the Registry, the Collector will notify the affected property owners of the liens by sending each of them a letter and a photocopy of the Instrument. The Collector will provide copies of the List of Recorded Takings to the Treasurer and Town Accountant.

C. Subsequent Taxes

After the demand bill and before June 30 each year, the Collector will certify all unpaid taxes for parcels of real estate taken into tax title for nonpayment of taxes in prior years and not yet redeemed and put them in a Subsequent Tax Takings report. The Collector will provide copies of the report to the Treasurer and Town Accountant and retain one on file.

D. Interest, Fees, and License Revocation

All delinquent taxpayers are subject to charges, which the Collector will add to their accounts and tax bills. These include interest accrued to the date of tax taking, advertising fees, certified mailing costs, legal fees, and all recording fees.

The Collector will create a list of all the individuals who are delinquent in paying taxes or other charges and provide it to the Town departments, boards, and committees that issue licenses and permits. These authorities will review the list to deny, suspend, or revoke delinquent taxpayers' licenses and permits.

E. Redemption or Foreclosure

The primary policy goal of the foreclosure process is to receive the outstanding amounts owed. At least once every year, the Treasurer will review all tax title properties that are older than 180 days and do not have payment agreements or bankruptcy recordings. From these, the Treasurer will identify all properties of significant value to process for potential foreclosure in Land Court. To do this, the Treasurer will thoroughly verify the properties' enforcement histories before referring them to the tax title attorney, beginning with those with the largest amounts of taxes owed.

As manager of the service contract, the Treasurer will ensure the tax title attorney complies with the objectives laid out in this policy section. The Treasurer will work with the tax title attorney to prepare parcels in tax title status for foreclosure, beginning by providing each Instrument of Taking. The tax title attorney will research the tax title properties and also mail new collection enforcement letters to the taxpayers telling them of the importance of redeeming the property and warning of potential foreclosure action.

If a taxpayer or other party pays the outstanding amount on a tax title property, the Treasurer will prepare an Instrument of Redemption and file it at the Registry of Deeds, which removes the lien. Redemption can only be done prior to the property being foreclosed. If the obligation remains unpaid, the tax title attorney will proceed with foreclosure action in Land Court, possibly resulting in

auctioning of the property.

In addition to Land Court foreclosure referrals, the Treasurer is responsible for completing foreclosures on any properties below the “Land of Low Value” threshold, which is annually updated each spring by the Division of Local Services (DLS).

REFERENCES

M.G.L. c. 60, § 6	M.G.L. c. 60, § 16	M.G.L. c. 60, § 50	M.G.L. c. 60, § 53
M.G.L. c. 60, § 54	M.G.L. c. 40, § 57	M.G.L. c. 60, § 61	M.G.L. c. 60, § 62
M.G.L. c. 60, § 62A	M.G.L. c. 60, § 63	M.G.L. c. 60, § 76	M.G.L. c. 60, § 77
M.G.L. c. 60, § 79	M.G.L. c. 60, § 80		

DLS Best Practice: [Enforcing Collections](#)

DLS Guidance: [Local Tax Collection FAQs](#)

DLS Informational Guideline Releases 03-210: [Collection Costs and Procedures](#), 05-208: [Payment Agreements and Tax Receivable Assignments](#) and [Land of Low Value Foreclosure Valuation Limit](#) (updated annually)

Massachusetts Collectors & Treasurers Association: [Treasurer’s Manual](#) and [Collector’s Manual](#)

EFFECTIVE DATE

This policy was adopted on [date].

TAX RECAPITULATION

PURPOSE

To ensure the Town timely and appropriately charges taxes to property owners in support of the annual budget, this policy sets forth the roles, responsibilities, and deadlines associated with the tax recapitulation (“tax recap”) process. A timely and accurate annual tax recap helps ensure the Town complies with state statutes, prevents workflow disruptions in its financial offices, and avoids any temporary borrowing costs associated with cash shortfalls.

APPLICABILITY

This policy applies to the Board of Selectmen and Town Administrator in its policymaking and management responsibilities and to the Board of Assessors in its role as principal overseer of the tax recap process. It also applies to the related job duties of the Town Accountant, Assessing Manager, Treasurer, and Town Clerk.

BACKGROUND

The property tax levy is Groveland’s largest source of revenue, which therefore makes the tax recap a vital component of the Town’s fiscal operations. The Assessing Department oversees two core phases: property valuation and tax rate setting. However, the full process begins with town meeting, involves many other local officials, and requires careful management, teamwork, and cooperation.

The tax recap forms and schedules present the Town’s annual budget plan for the fiscal year. They summarize all appropriations made by town meeting since the previous year's tax rate was set and identify all non-property-tax revenue sources, such as state aid, local receipts, and reserves. The difference between these sources and the total budgeted appropriations must be raised through the property tax levy.

By completing the tax recap and submitting it to the Division of Local Services (DLS) for approval, the Town establishes its property tax levy and sets the tax rate for the year. The Town may issue actual tax bills only after DLS reviews the recap and approves the tax rate.

POLICY

At the Town Administrator’s direction, Groveland’s financial team will annually complete the tax recap process no later than [November 30] and the Treasurer/Collector will print and mail the actual tax bills no later than December 31st. The Town Administrator will develop a realistic plan and timetable to meet these deadlines and keep the Board of Selectmen apprised of progress.

A. Preparation and Town Meeting

A successful tax recap process starts with a balanced annual budget, valid funding sources, and proper town meeting actions, which will be accomplished as follows:

- The Board of Selectmen, through the Town Administrator and Town Counsel, will assure the production of a properly written town meeting warrant that will allow town meeting voters, under the Town Moderator’s oversight, to properly authorize annual budget appropriations funded by specific revenue sources (e.g., raise and appropriate, free cash, stabilization, etc.).
- The Board of Selectmen will ensure that any annual increase in the tax levy does not exceed the maximum allowed under Proposition 2½.

- The Town Accountant, Town Administrator and Board of Selectmen will verify that the proposed budget is balanced.
- The Town Accountant will prepare a schedule of funds available for appropriation by town meeting.
- The Treasurer/Collector, Town Counsel and Bond Counsel will ensure any debt issuance authorizations are proper.
- The Board of Selectmen will ensure that any proposal for a general override or a debt, capital, or special purpose stabilization fund exclusion is properly presented in the town meeting warrant and, if passed, put to a town-wide referendum.

Whereas the budget is typically adopted at the spring annual town meeting, all appropriations and borrowings approved at this and any special town meetings not recorded in the previous tax rate must be included in the current tax recap process.

B. Recording Legislative Actions

To allow time for any required corrective measures, the following tasks will be completed within [two weeks] after town meeting:

- The Town Clerk will record and certify the voting minutes of all town meetings held since the last tax rate was set.
- The Town Accountant will review the Town Clerk's certified town meeting minutes to ascertain all the voter-authorized appropriation amounts for the tax recap period.
- When the Town Clerk and Town Accountant are in agreement on the summarized appropriation totals by revenue category, the Town Clerk will enter the amounts into the DLS Gateway system (page 4 of the tax recap).
- From the certified town meeting authorizations, the Town Accountant will complete the following Gateway forms:
 - enterprise estimated revenues and appropriations (Schedule A-2)
 - enterprise receipts and appropriations (Schedule A-2)
 - free cash used (Form B-1)
 - available funds used (Form B-2)
- When applicable, the Town Accountant will include free cash voted to reduce the current tax rate on page 2 of the tax recap.
- When applicable, the Treasurer will prepare the debt exclusion report, including any use of reserved bond premiums (Form DE-1), and report any reserved bond premium amounts used as funding sources (Form B-2).

C. Tax Recap Entries done after the Fiscal Year-end Closing

Within two weeks of closing the books for the fiscal year, the Town Accountant will do the following to complete the tax recap:

- Report all deficits or other expenditures that must be funded, including debt and snow and ice (page 2 of the tax recap).
- Record the actual amounts received for each type of local receipt (page 3, column (a) of the tax recap).
- Enter estimated local receipts using the revenue projections from the budget approved at

annual town meeting (page 3, column (b) of the recap).

- Enter the actual enterprise revenues for the prior fiscal year (Schedule A-2)

D. Property Value Certification

Assessors must value all taxable real and personal properties and classify them into one of four classes (residential, open space, commercial/industrial, or personal) based on their use as of January 1. To do this, the Assessing Manager will:

- Complete the property sales report (Form LA-3) for all sales over \$1,000 and submit it to DLS for approval.
- Analyze market conditions and set final property values in compliance with DLS certification standards.
- Report the total assessed valuations for real and personal properties by class in Form LA-4 (which Gateway then automatically imports into page 1 of the tax recap).
- Report fiscal year tax base growth used to determine the levy limit under Proposition 2½ in Form LA-13 (automatically imported into the Levy Limit Worksheet).
- Update any prior-year omitted and revised assessments that included growth in Form LA-13A (automatically imported into the Levy Limit Worksheet).

The Assessing Manager will submit the above forms to DLS for review and certification.

E. Tax Rate Setting

After DLS has certified property values, the Board of Selectmen and the Board of Assessors will hold a public hearing to decide tax policy. At this classification hearing, the Board of Selectmen may vote for a single tax rate, which thereby allocates the tax levy proportionately across all property classes, or for a shift of the tax burden between the four classes. Leading to this hearing, the following must be done:

- The Assessing Manager and Town Accountant prepare an overlay analysis (Form OL-1).
- The Board of Assessors estimates and votes the amount of overlay to raise.
- The Board of Assessors prepares a financial analysis of the various tax alternatives.
- The Town Clerk publishes an advance notice of the hearing and reports this on Form LA-5.
- The Board of Selectmen votes on residential, small commercial, and open space exemptions.
- The Board of Selectmen acknowledges excess levy capacity (Form LA-5).

F. Review and Submittal to DLS

The Board of Assessors, working through the Assessing Manager, is responsible for submitting all forms and supporting documents to DLS for tax rate approval. To do this:

- The Assessing Manager and Town Accountant will review all schedules, verify signatures, and verify that all proper documents are attached.
- The Town Accountant will ensure that all budget authorizations are represented and accurately reconcile to the amounts reported in the tax recap schedules.

G. Tax Commitment Creation

After DLS notifies the Town that the tax rate has been approved, the Assessing Manager will create a tax commitment list and warrant duly signed by the Assessing Board members and refer it to the Collector to generate the actual tax bills with a copy to the Town Accountant. Assessing Manager will create a list of any abatements, exemptions, and refunds as they are granted and provide this list to the Treasurer/Collector as well as the Town Accountant.

REFERENCES

[M.G.L. c. 40, § 56](#)

[M.G.L. c 40A, § 11](#)

[M.G.L. c 41, § 115A](#)

[M.G.L. c. 59 § 5C](#)

[M.G.L. c. 59, § 21C](#)

[M.G.L. c. 59, § 25](#)

DLS Training Publication: [*New Officials Financial Handbook*](#) and [*Assessors Course 101 Handbook Chapter 5: Setting the Tax Rate*](#)

EFFECTIVE DATE

This policy was adopted on [date].

YEAR-END CLOSING

PURPOSE

To ensure local officials have accurate financial data in adequate time to make necessary budgetary decisions, the Town must properly close its books promptly after the fiscal year ends. Failure to adhere to a timely schedule delays the completion of closing entries, trial balances, reconciliations, account analyses, and financial reporting. As an important reserve, the Town's annual free cash cannot be certified expeditiously and accurately unless applicable employees adhere to best practice year-end schedules and procedures. To meet these objectives, this policy specifies the tasks that must be completed, their associated deadlines, and the parties responsible.

APPLICABILITY

This town-wide policy applies to the responsibilities of all department heads in managing and reporting on their budgets and assets. It further applies to the related year-end compilation, reconciliation, and/or oversight duties of the Town Administrator, Town Accountant, Treasurer, and Collector. Additionally, it pertains to the budget transfer authority of the Board of Selectmen and Finance Committee.

POLICY

The Town Administrator will hold every department head accountable for timely and accurately completing the year-end tasks applicable to each as outlined in this policy. Annually no later than June 15, the Town Administrator will email this policy to all department heads as a reminder of year-end expectations. The Town Administrator will subsequently oversee the coordination of the various year-end task components under the time frames and procedures outlined below. All facets of the year-end closing detailed here will be accomplished no later than October 31 each year.

A. Review of Grant Balances, Other Special Appropriations, and Special Revenue Accounts

By June 15, the Town Accountant will distribute management reports of all grant, special appropriation, and special revenue accounts to the responsible department heads to solicit status updates on them. Each such department head will notify the Town Accountant in writing of any completed project with an unexpended balance so that she may close its account to fund balance (or to a special revenue source, if appropriate). Alternatively, if any completed project's account is in deficit, the department head will notify the Town Accountant in writing, provide funding source(s), and state when it will be resolved so that she can plan for closing the account.

The Town Accountant will carefully review any special appropriation account remaining open but inactive in the general ledger for more than two fiscal years to ensure it does not serve as an unauthorized special revenue funding source.

B. Year-end Encumbrances

By June 15, the Town Accountant will email all department heads advising them to submit all available invoices by July 15 and to provide notification of any pending obligations remaining from the fiscal year. With proper documentation, the Town Accountant will only encumber funds that have been

committed to specific purchases (by purchase orders), services (by service agreements), projects (by contracts), or salary as of June 30.

C. Capital Project Reviews, Capital Asset Updates, and Borrowings

As of May 1, the Town Accountant and Treasurer/Collector will review all capital project accounts to ensure that any internal borrowings done in anticipation of short- or long-term debt issuances have been covered. For any identified deficits:

- If debt had been authorized, the Town Accountant will notify the Treasurer to initiate a short-term borrowing in an amount sufficient to cover the deficit no later than June 30.
- If debt had not been authorized, the Town Accountant will refer the shortfall to the Town Administrator to either submit it for a debt authorization or appropriation from available funds by town meeting or for a line-item transfer by the Board of Selectmen and Finance Committee (see section D below).

D. Year-end Transfers

The Town Accountant will pay close attention to any appropriation deficits that may be rectified through line-item transfers and notify the Town Administrator. No earlier than May 1 and no later than July 15, the Town Administrator will put any necessary transfer request on the Finance Committee's meeting agenda, followed by the Board of Selectmen's meeting agenda, for their authorizations by majority votes.

E. Closing the Books

No later than October 31, the Town Accountant will do the following to close the books:

- Conduct a reconciliation of each fund type in turn (including transfers between funds) and, when completed, close each fund in the general ledger.
- Zero out all open encumbrances from the prior fiscal year.
- Verify the new opening balances of all special revenue funds.
- Calculate the general fund's unreserved fund balance.

F. Submissions to the Division of Local Services (DLS)

Submissions to DLS will comply with the time frames listed below.

Town Accountant:

- | | |
|---|--------------|
| ▪ Snow and ice data sheet | September 15 |
| ▪ Combined balance sheet and supporting documents | September 30 |
| ▪ Schedule A | October 31 |

Town Accountant, Treasurer, and Collector:

- | | |
|---------------------------------------|--------------|
| ▪ Statement of indebtedness | September 30 |
| ▪ Treasurer's year-end cash report | September 30 |
| ▪ Cash reconciliation | September 30 |
| ▪ Schedule of outstanding receivables | September 30 |

REFERENCES

[M.G.L. c. 44, § 33B](#)

[M.G.L. c. 64, § 64](#)

[M.G.L. c. 59, § 5](#)

DLS Informational Guideline Release 17-13: [Appropriation Transfers](#)

Governmental Accounting Standards Board Statement 1: [Objectives of Financial Reporting](#)

Government Finance Officers Association Guidance: [Timely Financial Reporting](#)

EFFECTIVE DATE

The policy was adopted on [date].

APPENDIX

POLICY LOG

Policy	Adopted	Last Reviewed	Amended
Antifraud			
Capital Planning			
Debt Management			
Financial Reserves			
Forecasting			
Grants Management			
Indirect Cost Allocation			
Investments			
Other Post Employment Benefits Liability			
Procurement Conflict of Interest			
Reconciliations			
Revenue Turnover			
Tax Enforcement			
Tax Recapitulation			
Year-End Closing			

Municipal Calendar

Abbreviations Defined

DLS	Division of Local Services
BLA	DLS Bureau of Local Assessment
BOA	DLS Bureau of Accounts
CPA	Community Preservation Act
DESE	Department of Elementary and Secondary Education
EQV	Equalized Valuation
NSS	Net School Spending

July

1	Collector	Mail Annual Preliminary Tax Bills Per M.G.L. c. 59, § 57C , mail annual preliminary tax bills by this date. The Collector may include the 1 st and 2 nd quarter bills in a single mailing.
1	Assessors and Accountant	Begin Compiling Data for the Tax Rate Recapitulation Sheet (the recap)
15	Accountant and Treasurer	Deadline to Process all Prior-Year Unencumbered Expenditures Per M.G.L. c. 44, § 56 , this is the deadline to record and pay all unencumbered expenditures incurred as of June 30.
15	Pipeline Company; Telephone / Telegraph Co.	Deadline for a Pipeline Company or a Telephone/Telegraph Company to Appeal the Commissioner's Valuations
20	BLA	Notification of Changes in Proposed EQVs (even years only)

August

1	Taxpayer	Deadline for Paying 1st Quarter Tax Bill Per M.G.L. c. 59, § 57C , this is the deadline to pay the 1st quarter preliminary tax payment without interest for bills that were mailed by July 1. If the bills were mailed between July 2 and August 1, this payment is due 30 days after the mailing date, and the 2nd quarter payment is due November 1. If the bills were mailed after August 1, the preliminary tax is due as a single installment on November 1 or 30 days after the bills were mailed, whichever is later.
1	Taxpayer	Deadline for Submitting Annual Boat Excise Return
10	Assessors	Deadline for Appealing EQVs to the Appellate Tax Board (even years only)

September

1	Accountant	Submit CPA Fund Balance Report (recommended date)
15	Accountant	Submit Snow & Ice Data Sheet
15	Assessors	Submit Property Sales Report (recommended date)
15	Accountant and Assessors	Jointly Submit CPA Surcharge Report (CP-1) This deadline submit the CP-1 Form in Gateway in order to receive matching funds from the State Treasurers' Distribution on November 15.
15	CPA Committee	Submit CPA Projects Reports (CP-3) This is the deadline to enter new CPS projects and update existing ones in the MassGIS CPA projects database in order to receive matching funds from the State Treasurer's distribution on November 15.
30	Accountant and Treasurer	Submit Balance Sheet and other Reports for Free Cash Certification The Accountant, Treasurer, and Collector coordinate to submit a balance sheet to BOA, along with: <ul style="list-style-type: none"> ▪ Statement of Indebtedness ▪ Treasurer's Year-end Cash Report ▪ Cash Reconciliation Form ▪ Schedule of Outstanding Receivables

October

1	Treasurer/Collector	Mail Preliminary Tax Bills for 2nd Quarter The Collector mails these bills if the 2 nd quarter bills were not included in the July 1 mailings.
1	Taxpayer	Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land Under M.G.L. c. 61A, §§ 6 and 8 and c. 61B, §§ 3 and 5 , this is the deadline to apply to the Assessors to have land valued, taxed, and classified as agricultural/horticultural or recreational land in the next fiscal year. Taxpayers who miss this deadline have until 30 days after the mailing of the actual tax bills to apply to the Assessors.
1	Taxpayer	Deadline for Submitting Forest Land Certification and Management Plan As set by M.G.L. c. 61, § 2 , this is the deadline to submit to the Assessors the State Forester's certification and approved management plan to have land classified as forest land for 10 years beginning in the next fiscal year.
15	Assessors	Submit New Growth, Amended Tax Base Levy Growth, and Final Valuations Reports to BLA (recommended date)
31	Accountant	Deadline to Submit the CPA Fund Balance Report (Form CP-2) [See September 1]
31	Accountant	Close Prior-Year Books by this Date

November

1	Taxpayer	Deadline for Paying 2nd Quarter Tax Bill Per M.G.L. c. 59, § 57C , this is the deadline to pay the 2nd quarter tax payment without interest.
1	Selectmen and Assessors	Hold Classification Hearing (recommended date) At this public hearing, the Board of Selectmen decides whether to apply uniform or different tax rates to the various classes of real and personal property after considering information presented by the Assessors.
30	Assessors	Submit Tax Recap and all Schedules to BOA
30	Accountant	Submit Schedule A to BOA Failure to file Schedule A by this date may result in the withholding or forfeiture of state aid.

December

31	Water Commissioners	Deadline for Betterments to be included on Next Year's Tax Bill (M.G.L. c. 80, § 13 , c. 40, § 42I and c. 83, § 27)
31	Assessors	Mail 3ABC Forms to Charitable Organizations and Forms of List to Personal Property Owners
31	Collector	Deadline for Mailing Actual Tax Bills Mail actual tax bills by this date. The Collector may include the 3 rd and 4 th quarter bills in a single mailing.

January

31	Pipeline Company	Deadline for Pipeline Company to File Form of List with BLA
----	------------------	--

February

1	Taxpayer	Deadline to Pay 3rd Quarter Tax Bill Per M.G.L. c. 59, § 57C , this is the deadline to pay the 3rd quarter actual tax bill without interest unless the bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1 or 30 days after the bills were mailed, whichever is later.
1	Taxpayer	Deadline to Apply for Property Tax Abatement According to M.G.L. c. 59, § 59 , abatement applications are due on February 1 unless actual tax bills were mailed after December 31. In that case, they are due May 1 or 30 days after mailing, whichever is later.

March

-
- | | | |
|---|---------------------------|---|
| 1 | Personal Property Owner | Deadline to Submit Personal Property Form of List
The Assessors may extend this deadline to a date no later than the date abatement applications are due. |
| 1 | Telephone / Telegraph Co. | Deadline for Telephone / Telegraph Company to File Form of List
BLA may extend this deadline to a date no later than April 1. |
| 1 | Charitable Organization | Deadline to Apply for Property Tax Exemption using Form 3ABC
The Assessors may extend this deadline to a date no later than the date that abatement applications are due. |
| 1 | Board of Selectmen | Request Determination of Overlay Surplus (recommended date)
Within 10 days of this request, the Assessors must determine if a surplus exists, and if so, vote to certify the surplus amount and notify the Accountant of the vote so that the amount can be transferred to the overlay surplus account. |

April

-
- | | | |
|---|-----------|---|
| 1 | Collector | Mail 4th Quarter Tax Bills
The Treasurer/Collector mails these bills if the 4th quarter bills were not included in the December mailings. |
| 1 | Taxpayer | Deadline to Apply for Property Tax Exemptions for Persons, Residential Exemptions, and Small Commercial Exemptions
This is the deadline to apply to the Assessors if actual tax bills are mailed on or before January 1. If mailed after January 1, taxpayers have three months from the mailing date to file exemption applications. |

May

-
- | | | |
|---|-------------------------|---|
| 1 | Taxpayer | Deadline to pay 4th Quarter Tax Bill without Interest |
| 1 | Accountant or Treasurer | Notification of Amount of Debt Due in Next Fiscal Year
As required by M.G.L. c. 44, § 16 , the Accountant or Treasurer/Collector must notify the Assessors of all debt due in the next fiscal year. |

June

-
- | | | |
|---|------------|--|
| 1 | Town Clerk | Certify Appropriations
The Town Clerk should certify appropriations as soon as possible after town meeting (and no later than July 1, M.G.L. c. 41, § 15A) so that the Accountant can set up accounts for every department for the forthcoming fiscal year. |
| 1 | Town Clerk | Update the Local Officials Directory (LOD) in Gateway
The Town Clerk annually updates the LOD with the names, position titles, and email addresses of local officials. |
| 1 | Assessors | Notification of State-owned Land Valuations (even years only) |

1	Assessors	<p>Determine Valuation of Other Municipal or District Land and Notify Owner(s)</p> <p>In any community where land is owned by another community or district, the Assessors value the land for in-lieu-of-tax payments and send the property owner a notice of the valuation in the year following a revaluation year.</p>
1	BLA	Notification of Proposed EQVs (even years only)
10	BLA	Conclude Public Hearings on Proposed EQVs (even years only) 1
15	BLA	Determine and Certify Pipeline and Telephone/Telegraph Valuations
15	Assessors	<p>Make Annual Preliminary Tax Commitment</p> <p>Assessors should make the annual preliminary tax commitment by this date to ensure the ability to mail tax bills by July 1.</p>
20	Assessors	<p>Final Date to Make Omitted or Revised Assessments</p> <p>As required by M.G.L. c. 59, §§ 75 and 76, if any property was inadvertently excluded or mistakenly underassessed on the warrant for property taxes, it is the Assessor's duty to fix the mistake and assess the property correctly. The new assessment must be made by June 20 of the taxable year or by the 90th day after the date the tax bills are mailed, whichever is later.</p>
30	Assessors	Submit Annual Report of Omitted or Revised Assessments to BLA
30	Taxpayer	<p>Deadline to Apply to Have Land Classified as Forest Land</p> <p>Per M.G.L. c. 61, § 2, this is the deadline to apply to the State Forester to have land certified as forest land.</p>
30	Assessors	<p>Deadline to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of M.G.L. c. 59, § 5</p> <p>Assessors have until this date to submit a request to the DLS Databank for state reimbursement to offset the tax revenue lost from granted statutory exemptions. The state partially reimburses for these via the cherry sheet. If actual tax bills were mailed late, the submission deadline is extended to August 20.</p>

Additional Information

Cherry Sheet Estimates

Beginning with the Governor's budget proposal in January and at subsequent stages in the state's budget development, the DLS Databank posts on its [website](#) estimates of 1) local reimbursement and assistance program appropriations and 2) state and county assessments and charges for the forthcoming year.

Estimated and Finalized NSS Requirements

In January, DESE notifies school districts of NSS estimates for the forthcoming year based on the Governor's budget proposal. DESE notifies districts of the final NSS requirements in July. Both notices are posted on DESE's [website](#).

Local Aid Distributions

The Office of the State Treasurer distributes local aid to communities on the last calendar day each month and posts the data on its [website](#).

Due Date Exceptions

According to [M.G.L. c. 4, § 9](#), if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed or payment made on the next business day. This rule also applies to any actions required by or payments due on a Saturday in communities that accepted [M.G.L. c. 41, § 110A](#) permitting public offices to remain closed on that day.

The due dates for any local property tax payment, abatement application, or exemption application are also extended to the next business day by [M.G.L. c. 59, §§ 57, 57C](#), and [59](#) when municipal offices are closed due to a weather-related or other public safety emergency.

PENTUCKET REGIONAL SCHOOL DISTRICT
REGIONAL AGREEMENT

PreK-12 REGIONAL AGREEMENT OF APRIL 30, 1993
AS AMENDED JULY 1, 1997, JULY 1, 1998, JULY 1, 1999, JULY 1, 2005,
JULY 1, 2006, JULY 1, 2012, JULY 1, 2014, AND JULY 1, 2019

For a Regional School District for the Towns of Groveland, Merrimac, and West Newbury, towns in the Commonwealth of Massachusetts hereinafter referred to as member towns.

Section I. MEMBERSHIP OF THE REGIONAL DISTRICT SCHOOL COMMITTEE

- A. The Regional District School Committee shall consist of nine members, three from each member town, who shall be elected by the voters of that town. Each member so elected shall serve a three year term. In the event that a town or towns separate from the Regional School District at the elementary level as stated in Section X, the three (3) elected members from said town or towns shall constitute the elementary school committee as well as represent their town at the regional level.
- B. Any vacancy occurring on the Regional District School Committee for any cause shall be filled by the local Board of Selectmen and the remaining School Committee members from the town where the vacancy occurs. Such replacement shall serve until the next annual town election.
- C. At the first scheduled meeting of the Regional District School Committee after the annual election of all member towns, the Regional District School Committee shall organize in accordance with Massachusetts General Laws, Chapter 71, Section 16A, known as "Regional School Committee, Organization". In addition, the Regional District School Committee shall fix the time and place for its regular meetings for the new term, provide for the calling of special meetings upon notice to all its members, and appoint appropriate sub-committees and other officers.
- D. The Chairmanship, Vice Chairmanship and Secretary positions shall be revolving with one position being from each town. No Town shall hold more than one office.

Section II. QUORUMS, VOTES AND GOVERNANCE

- A. A quorum to conduct business at regular meetings shall consist of a simple majority of its members and special meetings shall require not less than two members from each of the towns.
- B. On all issues requiring a vote of the Regional District School Committee, each member's vote will be weighted according to the respective town's population

based on the most recent decennial Federal census data, calculated out to two decimal places, and remain as such until the next official Federal census.

- C. Any action voted by the Regional District School Committee which directly and specifically affects the elementary school(s) in only one town shall require that two of the three members of the Regional District School Committee from the town in which the affected elementary school is located vote in support of that action. In order, however, for a school to be closed in any member town where there is more than one elementary school, all three committee members from the affected town are required to vote in favor of the proposed closure after a public hearing is held in the affected town.

Section III. TYPE OF SCHOOL

- A. The Regional School District shall include all grades from PK – 12.
- B. The secondary schools shall serve students in grades 6 or 7 – 12.
- C. The elementary schools shall serve students in grades PK – 5 or 6.
- D. In the agreement where “preschool” is mentioned it is done so for future purposes to permit the Regional District School Committee with the approval of all member towns at their respective Town Meetings, at some future date, to include preschool classes. Until such time all preschool expenses shall be on a self supporting basis, except those excluded by law.

Section IV. LOCATION OF SCHOOLS

- A. The Regional District secondary school buildings shall be located on sites owned by the District.
- B. There shall be not less than one elementary school in each member town. Students in grades PK – 5 or 6 shall attend schools in their towns of residence, except in cases of emergency as defined by the Regional District School Committee, children attending special education low incidence classes, regional “magnet” classes, or intradistrict school choice. In such instances of emergency, refer to the Pentucket Regional School District “Contingency Plan” as approved by the Pentucket Regional School Committee, and as may be amended from time to time.
- C. Each member town shall retain ownership of all elementary school buildings and related grounds, including any new elementary school buildings constructed in the future. Each member town shall lease each elementary school building and related grounds to the Pentucket Regional School District for the sum of one dollar. Each lease shall be for a term not greater than the term permitted by either general or special State law. The initial term of each lease shall commence

on the date that the Regional District School Committee assumes jurisdiction over the pupils in grades PK-12 or as otherwise provided in such lease. Each lease may contain provisions for an extension of the lease term at the option of the Regional District School Committee. Responsibilities for maintenance of elementary school buildings shall be uniform across all District elementary school leases. A lease shall not prevent the use of the elementary school buildings or premises by the respective owner towns with the approval of the School Committee, which shall not withhold such approval unless educationally necessary. If permitted by either general or special State law, a lease may provide that it shall terminate and the leased property shall revert to the member town if the town should no longer be a member of the Pentucket Regional School District or if the Regional District School Committee should determine that the land, with the building and other improvements thereon, is no longer needed for the educational program of the District. Each lease may include such other terms as may be agreed upon by the Board of Selectmen of a member town and the Regional District School Committee. A lease shall be executed by the Board of Selectmen on behalf of the member town and the Regional District School Committee on behalf of the District.

- D. Said requirements to lease land and buildings shall not include portions of land and buildings already under separate lease at the time of the effective date of this agreement until such time as the existing lease terms expire.
- E. Payments from present leases and future leases shall be paid to the Regional School District in accordance with the lease agreement by and between the District and the Town.
- F. When necessary to implement due to an emergency as described in Section IV (B), the Pentucket Regional School District "Contingency Plan" will be in place for not more than one year, or until all towns have convened a special town meeting for the purpose of reviewing any amendments as may be proposed to the Regional Agreement, whichever comes first.

Section V. TRANSPORTATION

Transportation shall be provided by the Regional School District. The Regional District School Committee shall set District transportation policy.

Section VI. DEFINITIONS

The budget for construction and operation of the District's Schools including payments of principal and interest on bonds and other evidence of indebtedness issued by the District shall be apportioned to the member towns subject to the following definitions:

A. Budget

As defined by this document, the budget is the amount of dollars voted by the Regional District School Committee to finance the District schools to be paid from the general revenues of the Regional School District.

The budget shall be comprised of two parts: operating costs and debt service, each as herein defined.

1. DEBT SERVICE and CAPITAL COSTS include all costs that are used for payment of principal and interest on bonds or other obligations issued by the District. Capital projects shall be defined as costing not less than \$10,000 and having a depreciable life of not less than 5 years.
2. OPERATING COSTS include all costs not included in Debt Service and Capital Costs as defined in 1, but includes interest and principal on revenue anticipation notes.

Section VII. METHOD OF ASSESSING COSTS OF THE REGIONAL SCHOOL DISTRICT

A. All operating costs shall be assessed to the three towns on the basis of M.G.L. Chapter 71, Section 16B.

1. The district assessment will be calculated and reported to the member towns by using the two – step method. The District shall list all general fund revenues, including but not limited to Chapter 70 and Transportation Aid, and reduce the member assessment as it relates to the approved operating budget by said amount. The remaining member assessments shall be calculated by charging each member Town its net minimum spending amount as approved by the Department of Elementary and Secondary Education for the Fiscal Year being assessed. Should the requested member assessments exceed the net minimum spending required then the remaining amount shall be charged to each member Town based upon its percentage of the entire District enrollment calculated to 4 decimal places as of October 1 of the prior Fiscal Year for grades K to 12, including out of District placements, as reported to the Massachusetts Department of Elementary and Secondary Education on the statewide pupil census. All Debt Service and Capital Costs not associated directly to one member community's Elementary School(s) shall be allocated and assessed annually using the calculation stated above for any amount over the net minimum spending requirement.
2. Should all member Towns agree on an alternative method of assessment the District shall be notified in writing by each member community's Board of Selectmen Chair on the agreed procedure on or before March 1 of the year

prior to the Fiscal year budget start date. If the per pupil method of assessment is chosen then the calculation shall be the same as the amount over net minimum spending stated in Part 1 of this section.

- B. Debt Service, incurred by the District for an elementary school building of a member town, less applicable Chapter 70B MSBA aid, shall be assessed to the member town in which the elementary school is located.
- C. The payment of the assessed share of operating costs and debt service by each member town, as computed by the Regional District School Committee according to the methods specified in Sections VI, and VII, shall be made by each member town's Treasurer by check payable to the Regional School District in twelve equal installments by the fifteenth of each month.

Section VIII. RESPONSIBILITY FOR ADDITIONS, MAJOR REPLACEMENTS AND MAINTENANCE OF SECONDARY AND ELEMENTARY SCHOOLS

- A. The District shall develop a 5 year capital plan for each building that will be provided to each member town by January 15th. This plan shall include; item descriptions, estimated costs, and the projected depreciable life. Capital projects shall be defined as costing not less than \$10,000 and having a depreciable life of not less than 5 years. Capital projects shall be scheduled and approved by the member Town. Emergency repair procedures shall be defined by the member Town lease agreement.

In addition, the District shall provide the member towns with a maintenance plan for each of its buildings. The District shall include a line item in its budget to fully fund this plan. A year end maintenance report shall be provided to the member towns identifying the cost of all maintenance performed.

- B. Each member town shall be responsible for payment of costs associated with the construction of new buildings, renovations, or making extraordinary repairs to the elementary school building/s located in that member town so long as they meet the requirements of a capital project as described in VIII A.
- C. The costs of on-going maintenance for those items not included in paragraph VIII B. for the elementary schools and all costs for the secondary schools shall be borne by the Regional School District.

Section IX. ADMISSION OF ADDITIONAL TOWNS

By an amendment of this agreement adopted by each member town in accordance with Section XIV and complying with the provision therein contained,

any other town or towns may be admitted to the Regional School District upon adoption as herein provided of such amendment and upon acceptance of the agreement as so amended, and also upon compliance with the provision of law as may be applicable and such terms as may be set forth in such amendment.

A new member may be admitted to the Regional School District as of July 1 of any fiscal year, provided that all requisite approvals for such admission, including the Commissioner's approval, shall be obtained no later than the preceding December 31. The authorizing votes may provide for the deferral of said admission until July 1 of a subsequent fiscal year.

Section X. WITHDRAWAL OF MEMBER TOWNS FROM THE REGIONAL SCHOOL DISTRICT

- A. Any town withdrawing from the District must first pay all its share of total debt and current operating expenses. All withdrawals are subject to the approval of the Commissioner of Elementary and Secondary Education and must be approved by two thirds of the member Towns.

Any member town may withdraw from the regional school district in total or at the elementary level if accepted by a majority vote of the voters present and voting on the question at its Annual Town meeting called for the purpose, such withdrawal to become effective on June 30th of the year named in the question, provided: (1) that in pursuance of such vote, the withdrawing town gives the regional school district at least one years written notice of its intention to withdraw, (2) that the said town has paid over to the District any costs which have been certified by the District Treasurer to the Treasurer of the withdrawing town.

Section XI. ANNUAL REPORT

- A. The Regional District School Committee shall submit to each member town an annual report containing a detailed financial statement and a statement showing methods by which the annual charges assessed against each town were computed, together with such additional information relating to the operation and maintenance of the secondary schools and each elementary school as may be deemed necessary by the Regional District Committee or by the Selectmen and/or the Finance Committee of any member town. This report shall contain a detailed listing of salaries by individual employee.

Section XII. BUDGET

The Regional Advisory Committee will meet, from time to time, with the Regional District School Committee Chair, the Superintendent and/or Business Manager to discuss matters that may impact the District and/or the towns, including budget calendars and timelines, content and detail of budgets, revenue estimates and other revenue matters, capital budget items and use of Excess and Deficiency funds. The Committee shall prepare reports to be read into the School Committee minutes.

- A. The Regional District School Committee shall prepare a budget on a fiscal year basis for the District in the following manner:
 1. The budget process shall be initiated annually in December and shall provide an opportunity for the Selectmen and Finance Committee of each member town to have input into its preparation. The Regional District School Committee shall complete its proposed budget for the ensuing year, and said proposed budget shall be posted in the Town Hall of each member town, shall be provided to each member town's public library, and shall be submitted to the Selectmen, Finance Directors and Finance Committee members of each member town.
 2. The proposed budget shall contain a notice stating when and where a public hearing will be held. The public hearing shall be held in any District school building. The notice of the public hearing shall be posted in all three towns. Said hearing shall be held at least ten (10) days prior to final adoption of the proposed budget. Upon request of the Finance Committee and/or the Board of Selectmen of any member town, the Regional District School Committee shall arrange to meet with such Finance Committee and/or Board of Selectmen for the purpose of discussing the proposed budget. Said proposed budget shall be submitted in the template approved by the School Committee, itemized at least as follows: central administration; expenses of instruction; transportation; operation of school plant; maintenance of school plant; outlay, debt and interest charges; the last named to specify all items costing \$1,000.00 or more. All non-recurring expenditures shall be itemized. Enrollment, staffing, total expenditures and assessments for the past five years shall be included. The Chair of any member Board of Selectmen or Finance Committee may request further information.
 3. 45 days prior to the date of the earliest member Annual Town Meeting the Regional District School Committee shall adopt by a two-thirds vote of all its members a budget with such changes as may have resulted from conferences and an open hearing. This budget shall be presented in two parts as outlined in the attached template (Exhibit A). No later than 30 days from the date of the approval vote, but within 10 days if possible, the

Treasurer of the District shall certify to the Treasurer of each member town its assessed share of such budget.

4. The budget and assessment shall be so constructed as to show debt service, capital and operating costs. It shall also list all general fund revenue used to reduce member assessments as described in VII. A. This budget should also identify the costs of any programs not uniformly offered at all District elementary schools.
5. Budget approval will be in accordance with M.G.L. Chapter 71, Section 16B.
6. If, in the opinion of the Board of Selectmen and/or Finance Committee of any of the towns, the Regional School District budget will not fit the budgetary capabilities of their town, they can request of the Regional District School Committee a special meeting to discuss the budget.

This meeting shall be called within seven (7) days of the presentation of the budget to the member towns.

The meeting shall be attended by six members of the Regional District School Committee (two members from each member town), as well as two representatives of the Board of Selectmen and two representatives of the Finance Committee from each member town.

The purpose of this meeting will be to discuss the ability of the town or towns to meet the financial obligation brought forth by their assessment of the submitted Regional School District budget.

The charge of this group will be to recommend to the Regional District School Committee a reduced budget that least affects the educational integrity of the District and meets the financial capabilities of the town(s).

7. If a member town fails to hold a meeting within forty-five (45) days from the date on which an amended assessment was adopted by the Regional District School Committee, the member town shall be deemed to have voted affirmatively regardless of whether the town had previously approved an amount equal to or greater than the revised assessment. No action by the town constitutes approval.

Section XIII. INCURRING OF DEBT

- A. The Regional District School Committee shall have authority to develop plans for District schools. According to Chapter 71, S.16d. the Regional District School Committee shall not incur any debt for the school until the expiration of sixty (60)

days from the date said debt is authorized by the Regional District School Committee. Prior to the expiration of said period each member town will be notified of the intent to incur debt. Each member town which would bear a financial responsibility for the debt through the assessment of all or a portion of the principal and interest on such debt shall hold a Town Meeting for the purpose of expressing approval or disapproval of the amount of debt authorized by the Regional District School Committee by a majority of voters present and voting on the question. If the debt is disapproved by any member town, the debt shall not be incurred, and the Regional District School Committee shall then prepare an alternative proposal and a new or revised authorization to incur debt. The only exception to the restrictions in this paragraph shall be the incurring of debt in anticipation of revenues.

- B. In the event that a member town should determine, prior to the issuance by the District of long term indebtedness to finance a Capital Cost, to make an upfront cash contribution to pay all of its allocable share of such Capital Cost, then the total borrowing authorized to pay costs of such Capital Cost shall be reduced by the amount of such upfront cash contribution. A member town's share of Capital Costs for purposes of this section shall be determined in the same manner as used in determining the allocation of Capital Costs for the fiscal year in which the District's borrowing for a particular Capital Cost is authorized.

When a member town has paid its entire share of such Capital Cost, then such member town shall not be assessed for any portion of Debt Service incurred by the District to finance the balance of such Capital Cost. Then, notwithstanding the provisions of Section VII(A) to the contrary, Debt Service on the amount to be borrowed shall be assessed upon the member town or towns that did not determine to make an upfront cash contribution on account of such Capital Cost, as if the District's total enrollment consisted solely of the students from the noncontributing town or towns.

Any upfront cash contribution on account of a Capital Cost shall be paid to the District prior to the issuance of long term bonds by the District to finance such capital cost.

Section XIV. AMENDMENTS

- A. Amendments to the agreement must receive a majority vote of approval by each member town at a Town Meeting. Amendments may be initiated by the Regional District School Committee or by the Board of Selectmen of any one of the member towns.
- B. No such amendment shall be made which shall substantially impair the rights of the holders of any of the District's bonds or notes of the District then outstanding or the rights of the District to procure the means for payment thereof.


C. This agreement shall be reviewed every three years by a group comprised of the Chief Financial Officer of each town (or person holding such position by whichever title it may be known), the PRSD Business Manager, and the PRSD Superintendent, who will jointly make recommendations for changes to the member Town's Board of Selectmen. Each town's Chief Financial Officer shall participate on behalf of their respective Board of Selectmen, and shall be responsible to keep their Board apprised of communications and related meetings, and to provide their respective Board regular opportunities to initiate any potential amendments to this agreement or respond to any amendments as may be initiated by others. At any time the Towns may also appoint a task force to review the Regional Agreement. This task force will be made up of a member from each Town's Board of Selectmen, the member town's Finance Directors, the Chairman of the School Committee, the Superintendent and a citizen from each member town.

D. All amendments are subject to the approval of the Commissioner of Elementary and Secondary Education.

Section XV. SEVERABILITY OF SECTIONS

According to Chapter 71.S.16I., in the event that any provision of this Regional School District Agreement shall be held invalid in any circumstance, such invalidity shall not affect any other provisions or circumstances.


Approval Signatures



Chair, Groveland Board of Selectmen
Duly authorized

5/28/19


Date



Chair, Merrimac Board of Selectmen
Duly authorized

6/6/19

Date



Chair, West Newbury Board of Selectmen
Duly authorized

6/20/19

Date

**PENTUCKET REGIONAL SCHOOL DISTRICT
ELEMENTARY SCHOOL
LEASE AGREEMENT**

This Lease is made this 23 day of May, 2013, by and between the Town of Groveland, a municipal corporation located in Essex County, Massachusetts (the "Town") and the Pentucket Regional School District (the "District"), a Regional School District organized under the provisions of the Massachusetts General Laws, Chapter 71, Section 14C and subject to the provisions of the Regional Agreement between the Towns of Groveland, West Newbury and Merrimac, wherein the parties agreed that the Town shall Lease to the District the land and building known as the Dr. Elmer Bagnall School. When the Regional Agreement is mentioned in this document, it refers to the most recently approved Regional Agreement (a copy of which is appended to this Lease as Exhibit 'A') or the Agreement as it may be amended during the term of the lease by the Towns and the District. In consideration of the mutual covenants contained herein, and intending to be legally bound hereby, the Town and the District hereby agree as follows:

Section I. Premises:

(a) The Town hereby leases to the District and the District hereby leases from the Town, upon and subject to the terms, conditions, covenants and provisions hereof, land consisting of 24.53 Acres +/- shown on the plan attached hereto as Exhibit B "Area of Leased Land" together with any and all buildings, improvements, installed equipment, appurtenances, rights, privileges, and easements benefiting, belonging or pertaining thereto and together with all of the Town's right, title and interest in any equipment, materials or other personal property of every nature and description, located upon the leased premises. Subject to applicable law and regulation as it may be amended from time to time, the Town may use the leased premises with the approval of the School Committee, which shall not withhold such approval unless educationally necessary. At the request of the Town, the School Committee hereby approves public access across the land which comprises part of the leased premises for the purpose of accessing other property owned by the Town, provided that such public access may be limited by the School Committee and/or the school administration to times when there are no school-related or school-authorized activities being conducted at the leased premises and further provided that this approval does not extend to the buildings, improvements and structures located on the leased premises. This approval may be rescinded or further restricted by the School Committee in order to comply with applicable law and regulation as the same may be amended from time to time or in the event that the School Committee reasonably deems it necessary to ensure the safety and security of students, school personnel, school property or equipment, or by agreement with the Town. The School Committee may permit use of the property by the Town and/or by third parties in accordance with the terms of M.G.L. c. 71, §71 and the Town hereby consents to such use by third parties.

Section II. Term: The initial term of this Lease shall be for a period of 20 years commencing on July 1, 2012 and ending on June 30, 2032. This Lease may only be amended by written agreement of the Town and the District, duly executed by the authorized designees of each party. Furthermore, this Lease will terminate upon the withdrawal of the Town of Groveland from the Pentucket Regional School District at the Elementary School or Regional level. This Lease will also terminate if the Pentucket Regional School

District determines that the land, with the building and other improvements thereon, is no longer needed for the educational program of the District.

Section III. Rent: The rent for the entire term of this Lease is one (\$1.00) dollar, payable upon execution.

Section IV. Use of the Premises: The primary use of the leased premises shall be as an elementary school servicing students and for any other lawful school purpose, as determined from time to time by the Regional School District in conformity with M.G.L. Ch. 71 and the Regional Agreement. The Town shall make all reasonable efforts to use the buildings when the services of a janitor would otherwise be provided. The Town shall be permitted to use the school as an emergency facility, should the building be so designated as an emergency facility by any local, state or federal authority. The Town shall also be permitted to use the school for a Summer Recreation Program from a date in June through a date in August, not to conflict with school opening and closing dates. The Town shall also be permitted to use the school for Elections and Town Meetings and other uses as deemed necessary by the Board of Selectmen.

Section V. Utility Expenses: The District shall, during the term of this Lease, pay and discharge punctually, as and when the same become due and payable, all charges for wastewater, water, steam, heat, gas, hot water, electricity and other service or services furnished to the Premises or to the occupants thereof during the term of this Lease (hereinafter called "utility expenses"); and it shall operate and maintain the wastewater system and keep such systems in good working condition in conformity with applicable state and local regulations. Furthermore, the District shall keep and maintain records in regards to the wastewater systems and provide such records to the Town upon request

Section VI. Improvements, Additions, Repairs, and Replacements:

- a) Responsibility for construction, reconstruction, improvements, maintenance, ordinary and extraordinary repairs, renovations and replacements shall be governed by the terms of the Regional Agreement and, to the extent that such language does not conflict with the Regional Agreement, by the terms of this Lease. Except as otherwise provided in the Regional Agreement or in this Lease (and, with respect to other provisions of this Lease, such other provisions shall be given effect only to the extent that the same are not in conflict with the terms and provisions of the Regional Agreement), the Town shall be responsible for payment of costs associated with the construction of new buildings, renovations, or making extraordinary repairs to the leased premises so long as the same meet the requirements of a capital project as described in Section VIII, A of the Regional Agreement. The costs of on-going maintenance of the leased premises for those items not allocated to the responsibility of the Town in accordance with the preceding sentence, shall be borne by the District. The District shall be responsible for all improvements, maintenance, repairs and replacements of any equipment, material and personal property leased to the District herein or owned by the District.
- b) Procedure for Emergency Elementary School Repairs:
If an emergency repair or replacement is required at the elementary school(s) which are the responsibility of the Town as stated in Section VI (a), the following procedure will be followed:
 - 1. The District will provide written notification of the emergency to a member of the Board of Selectmen
 - 2. Within three (3) hours of receiving notification, the Town, by any member of the Board of Selectmen, Finance Director, or designee, shall acknowledge, in writing, the existence of the emergency and shall proceed with the repair.

- c) Procedure for remodeling or extraordinary repairs to the Elementary School.
 - 1. The District will prepare and submit a report concerning the need for elementary school(s) remodeling or extraordinary repairs, if any are planned, to the Board of Selectmen, with a copy to the town Finance Director in the fall of each year.
 - 2. The Finance Director will forward this information to the appropriate town department(s), committee(s), and board(s). The Finance Director will coordinate all meetings and work with the District's Business Manager to clarify what documentation will be required for review by the relevant boards and/or committees in accordance with Town practices.

Section VIII. Access to Premises: The Town or the Town's agents and designees may enter upon the Premises during approved school hours as listed in Section I (a) upon reasonable notice to the Principal to examine the same.

Section IX. Assignment and Sub-letting: The District may not under any circumstances assign or sub-lease (in whole or in part), mortgage or otherwise pledge or encumber any of the leased premises without prior written approval of the Board of Selectmen, except as otherwise authorized by law or the Regional Agreement.

Section X. Indemnity:

- a) The District shall indemnify and save harmless the Town from and against any and all liability, damage, penalties or judgments arising from injuries to persons or property sustained by anyone in or about the premises resulting from any act or omission of the District, or the District's officers, agents, servants, employees, contractors, or sub-lessees or any person for whom the District may be legally liable. The District shall, at its own cost and expense, defend any and all suits or actions (just or unjust) which may be brought against the Town or in which the Town may be named a party with others upon any such above-mentioned matter, claim or claims, except as may result from the acts set forth in paragraph (b) of this section.
- b) Except for its affirmative acts or negligence or any intentional acts or omissions, or the affirmative acts or negligence or intentional acts or omissions of its officers, agents, servants, employees, or contractors, the Town shall not be held responsible or liable for any damage or injury to any property, fixtures, buildings, or other improvements, or to any person or persons, at any time on the Premises, including any damage or injury to the District or to any of the District's officers, agents, servants, employees, contractors, invitees or sub-lessees.
- c) Each party shall provide written notice within five working days of any claim for damages that is brought to the Town's/District's attention. No such claims shall be deemed to be brought to the Town's attention unless written notice is sent to the Board of Selectmen. In the case of the District, no such claim shall be deemed to be brought to the District's attention until written notice has been sent to the Superintendent.

Section XI. Insurance:

- a) The District shall maintain, during the term of this Lease, comprehensive public liability insurance with responsible companies qualified to do business in Massachusetts which shall insure the Town and all persons claiming under the Town as well as the District against all claims for injuries to persons, including death, occurring in or about the premises, or arising from the District's use of the premises, in the amount of at least \$1 million in the event of injury or death of one person and in the amount of at least \$3 million for any one accident, and against all claims for damage to or loss of property occurring in or about the premises in the amount of at least \$2 million in Umbrella/Excess Liability, in insurance companies to be approved by the Board of Selectmen, and that the District will

pay all the premiums necessary for those purposes when the same shall become due, and shall promptly deliver to the Town the policies of insurance and the receipts for such premiums; provided that if the District shall at any time fail to insure or keep insured as aforesaid, the Town may do all things necessary to effect or maintain such insurance, and any monies expended by the Town for that purpose shall be repayable by the District on demand and may be recovered as rent in arrears. The District shall cause the Town to be named as an additional insured on the aforesaid policies of insurance. The District shall also maintain Workers Compensation insurance with the statutory limits as well as motor vehicle coverage in the amount of at least \$1 million each per person in the event of injury or death.

- b) The Town shall maintain, during the term of this Lease, insurance for the replacement value of the buildings thereof in responsible companies qualified to do business in Massachusetts. The District will be responsible for the insurance of the contents of the buildings.
- c) The District is responsible for payment of the deductibles associated with its insurance policies and the Town will be responsible for payment of the deductibles associated with its insurance policies.
- d) Once said insurance is in place no reduction in coverage shall be made by one party without the consent of the other.
- e) If either party fails to make payment(s) on any or all policies, the other party may make such payment(s) and charge the defaulting party through an assessment.
- f) Both the Town and District shall annually provide each other a copy of all insurance policies with respect to properties covered under this Lease Agreement.

Section XII. Notices: Every notice, approval, consent or other communication authorized or required by this Lease shall not be deemed received unless the same is in writing and delivered by hand or sent postage prepaid by United States Registered or Certified Mail, Return Receipt Requested, directed to the other party at its principal administrative address or such other address as either party may designate by notice from time to time in accordance with this section.

Section XIII. Surplus Equipment: Whenever any equipment provided to the District or paid for exclusively by the Town becomes surplus, the property shall be turned over to the Board of Selectmen so that Town Departments may use same if needed. Otherwise, the Board of Selectmen shall dispose of said property. Whenever any equipment provided exclusively by the District becomes surplus, the Town, through its Board of Selectmen, shall have the right of first refusal to purchase such equipment for its fair market value as surplus equipment. In all other cases the Town may purchase the surplus equipment from the School District at its fair market value as surplus equipment reduced by a percentage equal to the Town's proportionate contribution toward the acquisition of said equipment; if the Town does not wish to purchase, the surplus equipment will be sold and the proceeds divided by the Town and the District in proportion to their respective contributions towards the acquisition of the equipment.

Section XIV. Governing Laws: This Lease and the performance thereof is governed, interpreted, construed and regulated by the laws of the Commonwealth of Massachusetts and the Regional Agreement.


Section XV. Partial Invalidity: If any term, covenant, condition or provision of this Lease or the application thereof to any person or circumstance is, at any time, to any extent, held to be invalid or unenforceable, the remaining provisions of this Lease, or the application of such terms or provisions to persons or circumstances other than those to which it is held invalid or unenforceable, shall remain in full force and effect.

Section XVI. Bankruptcy: The terms of this Lease shall remain in full force and effect, to the fullest extent permitted by law, notwithstanding the insolvency of either party or the institution of bankruptcy or receivership proceedings against either party.

Section XVII. Arbitration: Any controversy or claim arising out of or relating to this lease, or the breach thereof, shall be settled by arbitration in accordance with the provisions of M.G.L. Ch. 251.

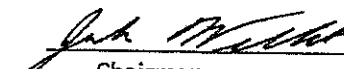
Section XVIII. Entire Agreement: The District and the Town each agree that it is not relying on any representations or agreements other than those contained in this Lease and in the Regional School District Agreement, as amended. Where a conflict arises between this Lease and the Regional Agreement, the Regional Agreement will control. Wherever this Lease calls for one party to consent or approve an act by the other, such consent or approval shall not be unreasonably withheld or delayed. This Lease cannot be amended except by a written instrument executed by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.


Chairman, Donald N. Greaney
Groveland Board of Selectmen

5-23-13

Date


Chairman
Pentucket Regional School Committee

7/29/13

Date

Exhibit A

PENTUCKET REGIONAL SCHOOL DISTRICT REGIONAL AGREEMENT

K-12 REGIONAL AGREEMENT OF APRIL 30, 2012

For a Regional School District for the Towns of Groveland, Merrimac, and West Newbury, towns in the Commonwealth of Massachusetts hereinafter referred to as member towns.

Section I. MEMBERSHIP OF THE REGIONAL DISTRICT SCHOOL COMMITTEE

- A. The Regional District School Committee shall consist of nine members, three from each member town, who shall be elected by the voters of that town. Each member so elected shall serve a three year term. In the event that a town or towns separate from the Regional School District at the elementary level as stated in Section X, the three (3) elected members from said town or towns shall constitute the elementary school committee as well as represent their town at the regional level.
- B. Any vacancy occurring on the Regional District School Committee for any cause shall be filled by the local Board of Selectmen and the remaining School Committee members from the town where the vacancy occurs. Such replacement shall serve until the next annual town election.
- C. At the first scheduled meeting of the Regional District School Committee after the annual election of all member towns, the Regional District School Committee shall organize in accordance with Massachusetts General Laws, Chapter 71, Section 16A, known as "Regional School Committee, Organization". In addition the Regional District School Committee shall fix the time and place for its regular meetings for the new term, provide for the calling of special meetings upon notice to all its members, and appoint appropriate sub-committees and other officers.
- D. The Chairmanship, Vice Chairmanship and Secretary positions shall be revolving with one position being from each town. No Town shall hold more than one office.

Section II. QUORUMS, VOTES AND GOVERNANCE

- A. A quorum to conduct business at regular meetings shall consist of a simple majority of its members and special meetings shall require not less than two members from each of the towns.
- B. On all issues requiring a vote of the Regional District School Committee, each member's vote will be weighted according to the respective town's population based on the most recent decennial Federal census data, calculated out to two decimal places, and remain as such until the next official Federal census.
- C. Any action voted by the Regional District School Committee which directly and specifically affects the elementary school(s) in only one town shall require that two of the three members of the Regional District School Committee from the town in which the affected elementary school is located vote in support of that action. In order, however, for a school to be closed in any member town where there is more than one elementary school, all three committee members from the

affected town are required to vote in favor of the proposed closure after a public hearing is held in the affected town.

Section III. TYPE OF SCHOOL

- A. The Regional School District shall include all grades from PK – 12.
- B. The secondary schools shall serve students in grades 6 or 7 – 12.
- C. The elementary schools shall serve students in grades PK – 5 or 6.
- D. In the agreement where “preschool” is mentioned it is done so for future purposes to permit the Regional District School Committee with the approval of all member towns at their respective Town Meetings, at some future date, to include preschool classes. Until such time all preschool expenses shall be on a self supporting basis, except those excluded by law.

Section IV. LOCATION OF SCHOOLS

- A. The Regional District secondary school buildings shall be located on sites owned by the District.
- B. There shall be not less than one elementary school in each member town. Students in grades PK – 5 or 6 shall attend schools in their towns of residence, except in cases of emergency as defined by the Regional District School Committee, children attending special education low incidence classes, regional “magnet” classes, or intradistrict school choice.
- C. Each member town shall retain ownership of all elementary school buildings and related grounds, including any new elementary school buildings constructed in the future. Each member town shall lease each elementary school building and related grounds to the Pentucket Regional School District for the sum of one dollar. Each lease shall be for a term not greater than the term permitted by either general or special State law. The initial term of each lease shall commence on the date that the Regional District School Committee assumes jurisdiction over the pupils in grades PK-12 or as otherwise provided in such lease. Each lease may contain provisions for an extension of the lease term at the option of the Regional District School Committee. Responsibilities for maintenance of elementary school buildings shall be uniform across all District elementary school leases. A lease shall not prevent the use of the elementary school buildings or premises by the respective owner towns with the approval of the School Committee, which shall not withhold such approval unless educationally necessary. If permitted by either general or special State law, a lease may provide that it shall terminate and the leased property shall revert to the member town if the town should no longer be a member of the Pentucket Regional School District or if the Regional District School Committee should determine that the land, with the building and other improvements thereon, is no longer needed for the educational program of the District. Each lease may include such other terms as may be agreed upon by the Board of Selectmen of a member town and the Regional District School Committee. A lease shall be executed by the Board of Selectmen on behalf of the member town and the Regional District School Committee on behalf of the District.

- D. Said requirements to lease land and buildings shall not include portions of land and buildings already under separate lease at the time of the effective date of this agreement until such time as the existing lease terms expire.
- E. Payments from present leases and future leases shall be paid to the Regional School District in accordance with the lease agreement by and between the District and the Town.

Section V. TRANSPORTATION

Transportation shall be provided by the Regional School District. The Regional District School Committee shall set District transportation policy.

Section VI. DEFINITIONS

The budget for construction and operation of the District's Schools including payments of principal and interest on bonds and other evidence of indebtedness issued by the District shall be apportioned to the member towns subject to the following definitions:

A. Budget

As defined by this document, the budget is the amount of dollars voted by the Regional District School Committee to finance the District schools to be paid from the general revenues of the Regional School District.

The budget shall be comprised of two parts: operating costs and debt service, each as herein defined.

- 1. DEBT SERVICE and CAPITAL COSTS include all costs that are used for payment of principal and interest on bonds or other obligations issued by the District. Capital projects shall be defined as costing not less than \$10,000 and having a depreciable life of not less than 5 years.
- 2. OPERATING COSTS include all costs not included in Debt Service and Capital Costs as defined in 1, but includes interest and principal on revenue anticipation notes.

Section VII. METHOD OF ASSESSING COSTS OF THE REGIONAL SCHOOL DISTRICT

- A. All operating costs shall be assessed to the three towns on the basis of M.G.L. Chapter 71, Section 16B.
 - 1. The district assessment will be calculated and reported to the member towns by using the two – step method. The District shall list all general fund revenues, including but not limited to Chapter 70 and Transportation Aid, and reduce the member assessment as it relates to the approved operating budget by said amount. The remaining member assessments shall be calculated by charging each member Town its net minimum spending amount as approved by the Department of Elementary and Secondary Education for the Fiscal Year being assessed. Should the requested member assessments exceed the net minimum spending required then the remaining amount shall be charged to each member Town based upon its percentage of the entire District enrollment calculated to 4 decimal places as of October 1 of the prior Fiscal Year for grades K to 12, including out of District placements, as reported to the Massachusetts

Department of Elementary and Secondary Education on the statewide pupil census. All Debt Service and Capital Costs not associated directly to one member community's Elementary School(s) shall be allocated and assessed annually using the calculation stated above for any amount over the net minimum spending requirement.

2. Should all member Towns agree on an alternative method of assessment the District shall be notified in writing by each member community's Board of Selectmen Chair on the agreed procedure on or before March 1 of the year prior to the Fiscal year budget start date. If the per pupil method of assessment is chosen then the calculation shall be the same as the amount over net minimum spending stated in Part 1 of this section.
- B. Debt Service, incurred by the District for an elementary school building of a member town, less applicable Chapter 70B MSBA aid, shall be assessed to the member town in which the elementary school is located.
- C. The payment of the assessed share of operating costs and debt service by each member town, as computed by the Regional District School Committee according to the methods specified in Sections VI, and VII, shall be made by each member town's Treasurer by check payable to the Regional School District in twelve equal installments by the fifteenth of each month.

Section VIII. RESPONSIBILITY FOR ADDITIONS, MAJOR REPLACEMENTS AND MAINTENANCE OF SECONDARY AND ELEMENTARY SCHOOLS

- A. The District shall develop a 5 year capital plan for each building that will be provided to each member town by January 15th. This plan shall include; item descriptions, estimated costs, and the projected depreciable life. Capital projects shall be defined as costing not less than \$10,000 and having a depreciable life of not less than 5 years. Capital projects shall be scheduled and approved by the member Town. Emergency repair procedures shall be defined by the member Town lease agreement.
In addition, the District shall provide the member towns with a maintenance plan for each of its buildings. The District shall include a line item in its budget to fully fund this plan. A year end maintenance report shall be provided to the member towns identifying the cost of all maintenance performed.
- B. Each member town shall be responsible for payment of costs associated with the construction of new buildings, renovations, or making extraordinary repairs to the elementary school building/s located in that member town so long as they meet the requirements of a capital project as described in VIII A.
- C. The costs of on-going maintenance for those items not included in paragraph VIII B. for the elementary schools and all costs for the secondary schools shall be borne by the Regional School District.

Section IX. ADMISSION OF ADDITIONAL TOWNS

By an amendment of this agreement adopted by each member town in accordance with Section XIV and complying with the provision therein contained, any other town or towns may be admitted to the Regional School District upon adoption as herein provided

of such amendment and upon acceptance of the agreement as so amended, and also upon compliance with the provision of law as may be applicable and such terms as may be set forth in such amendment.

A new member may be admitted to the Regional School District as of July 1 of any fiscal year, provided that all requisite approvals for such admission, including the Commissioner's approval, shall be obtained no later than the preceding December 31. The authorizing votes may provide for the deferral of said admission until July 1 of a subsequent fiscal year.

Section X. WITHDRAWAL OF MEMBER TOWNS FROM THE REGIONAL SCHOOL DISTRICT

- A. Any town withdrawing from the District must first pay all its share of total debt and current operating expenses. All withdrawals are subject to the approval of the Commissioner of Elementary and Secondary Education and must be approved by two thirds of the member Towns.

Any member town may withdraw from the regional school district in total or at the elementary level if accepted by a majority vote of the voters present and voting on the question at its Annual Town meeting called for the purpose, such withdrawal to become effective on June 30th of the year named in the question, provided: (1) that in pursuance of such vote, the withdrawing town gives the regional school district at least one years written notice of its intention to withdraw, (2) that the said town has paid over to the District any costs which have been certified by the District Treasurer to the Treasurer of the withdrawing town.

Section XI. ANNUAL REPORT

- A. The Regional District School Committee shall submit to each member town an annual report containing a detailed financial statement and a statement showing methods by which the annual charges assessed against each town were computed, together with such additional information relating to the operation and maintenance of the secondary schools and each elementary school as may be deemed necessary by the Regional District Committee or by the Selectmen and/or the Finance Committee of any member town. This report shall contain a detailed listing of salaries by individual employee.

Section XII. BUDGET

- A. There shall be a Regional Finance Advisory Committee, comprised of the following: one Selectmen from each member town annually appointed by each member town Board of Selectmen; the Finance Director, or person holding such position by whichever title it may be known, from each member town; the Regional District School Committee Chair, or his/her designee; and the District Superintendent and/or Business Manager. The Regional Advisory Committee will meet, from time to time, with the Regional District School Committee Chair, the Superintendent and/or Business Manager to discuss matters that may impact the District and/or the towns, including budget calendars and timelines, content and detail of budgets, revenue estimates and other revenue matters, capital budget items and use of Excess and Deficiency

funds. The chairmanship of the Advisory Committee shall rotate annually among the members from each of the towns. The Committee shall prepare reports to be read into the School Committee minutes.

- B. The Regional District School Committee shall prepare a budget on a fiscal year basis for the District in the following manner:
1. The budget process shall be initiated annually in December and shall provide an opportunity for the Selectmen and Finance Committee of each member town to have input into its preparation. The Regional District School Committee shall complete its proposed budget for the ensuing year, and said proposed budget shall be posted in the Town Hall of each member town, shall be provided to each member town's public library, and shall be submitted to the Selectmen, Finance Directors and Finance Committee members of each member town.
 2. The proposed budget shall contain a notice stating when and where a public hearing will be held. The public hearing shall be held in any District school building. The notice of the public hearing shall be posted in all three towns. Said hearing shall be held at least ten (10) days prior to final adoption of the proposed budget. Upon request of the Finance Committee and/or the Board of Selectmen of any member town, the Regional District School Committee shall arrange to meet with such Finance Committee and/or Board of Selectmen for the purpose of discussing the proposed budget. Said proposed budget shall be submitted in the template approved by the School Committee, itemized at least as follows: central administration; expenses of instruction; transportation; operation of school plant; maintenance of school plant; outlay, debt and interest charges; the last named to specify all items costing \$1,000.00 or more. All non-recurring expenditures shall be itemized. Enrollment, staffing, total expenditures and assessments for the past five years shall be included. The Chair of any member Board of Selectmen or Finance Committee may request further information.
 3. 45 days prior to the date of the earliest member Annual Town Meeting the Regional District School Committee shall adopt by a two-thirds vote of all its members a budget with such changes as may have resulted from conferences and an open hearing. This budget shall be presented in two parts as outlined in the attached template (Exhibit A). No later than 30 days from the date of the approval vote, but within 10 days if possible, the Treasurer of the District shall certify to the Treasurer of each member town its assessed share of such budget.
 4. The budget and assessment shall be so constructed as to show debt service, capital and operating costs. It shall also list all general fund revenue used to reduce member assessments as described in VII. A. This budget should also identify the costs of any programs not uniformly offered at all District elementary schools.
 5. Budget approval will be in accordance with M.G.L. Chapter 71, Section 16B.
 6. If, in the opinion of the Board of Selectmen and/or Finance Committee of any of the towns, the Regional School District budget will not fit the budgetary capabilities of their town, they can request of the Regional District School Committee a special meeting to discuss the budget.

This meeting shall be called within seven (7) days of the presentation of the budget to the member towns.

The meeting shall be attended by six members of the Regional District School Committee (two members from each member town), as well as two representatives of the Board of Selectmen and two representatives of the Finance Committee from each member town.

The purpose of this meeting will be to discuss the ability of the town or towns to meet the financial obligation brought forth by their assessment of the submitted Regional School District budget.

The charge of this group will be to recommend to the Regional District School Committee a reduced budget that least affects the educational integrity of the District and meets the financial capabilities of the town(s).

7. If a member town fails to hold a meeting within forty-five (45) days from the date on which an amended assessment was adopted by the Regional District School Committee, the member town shall be deemed to have voted affirmatively regardless of whether the town had previously approved an amount equal to or greater than the revised assessment. No action by the town constitutes approval.

Section XIII. INCURRING OF DEBT

- A. The Regional District School Committee shall have authority to develop plans for District schools. According to Chapter 71, S.16d. the Regional District School Committee shall not incur any debt for the school until the expiration of sixty (60) days from the date said debt is authorized by the Regional District School Committee. Prior to the expiration of said period each member town will be notified of the intent to incur debt. Each member town shall hold a Town Meeting for the purpose of expressing approval or disapproval of the amount of debt authorized by the Regional District School Committee by a majority of voters present and voting on the question. If the debt is disapproved by any member town, the debt shall not be incurred, and the Regional District School Committee shall then prepare an alternative proposal and a new or revised authorization to incur debt. The only exception to the restrictions in this paragraph shall be the incurring of debt in anticipation of revenues.

Section XIV. AMENDMENTS

- A. Amendments to the agreement must receive a majority vote of approval by each member town at a Town Meeting. Amendments may be initiated by the Regional District School Committee or by the Board of Selectmen of any one of the member towns.
- B. No such amendment shall be made which shall substantially impair the rights of the holders of any of the District's bonds or notes of the District then outstanding or the rights of the District to procure the means for payment thereof.
- C. This agreement will be reviewed every three years, by the members of the Regional Finance Advisory Board, as described in Section XII. A who will make recommendations for changes to the member Town's Boards of Selectmen. At any time the Towns may also appoint a task force to review the Regional Agreement. This task force will be made up of a member from each Town's

Board of Selectmen, the member town's Finance Directors, the Chairman of the School Committee, the Superintendent and a citizen from each member town.

- D. All amendments are subject to the approval of the Commissioner of Elementary and Secondary Education.

Section XV. SEVERABILITY OF SECTIONS

According to Chapter 71.S.16I., in the event that any provision of this Regional School District Agreement shall be held invalid in any circumstance, such invalidity shall not affect any other provisions or circumstances.

EXHIBIT B Dr. Elmer Bagnall Plot Plan

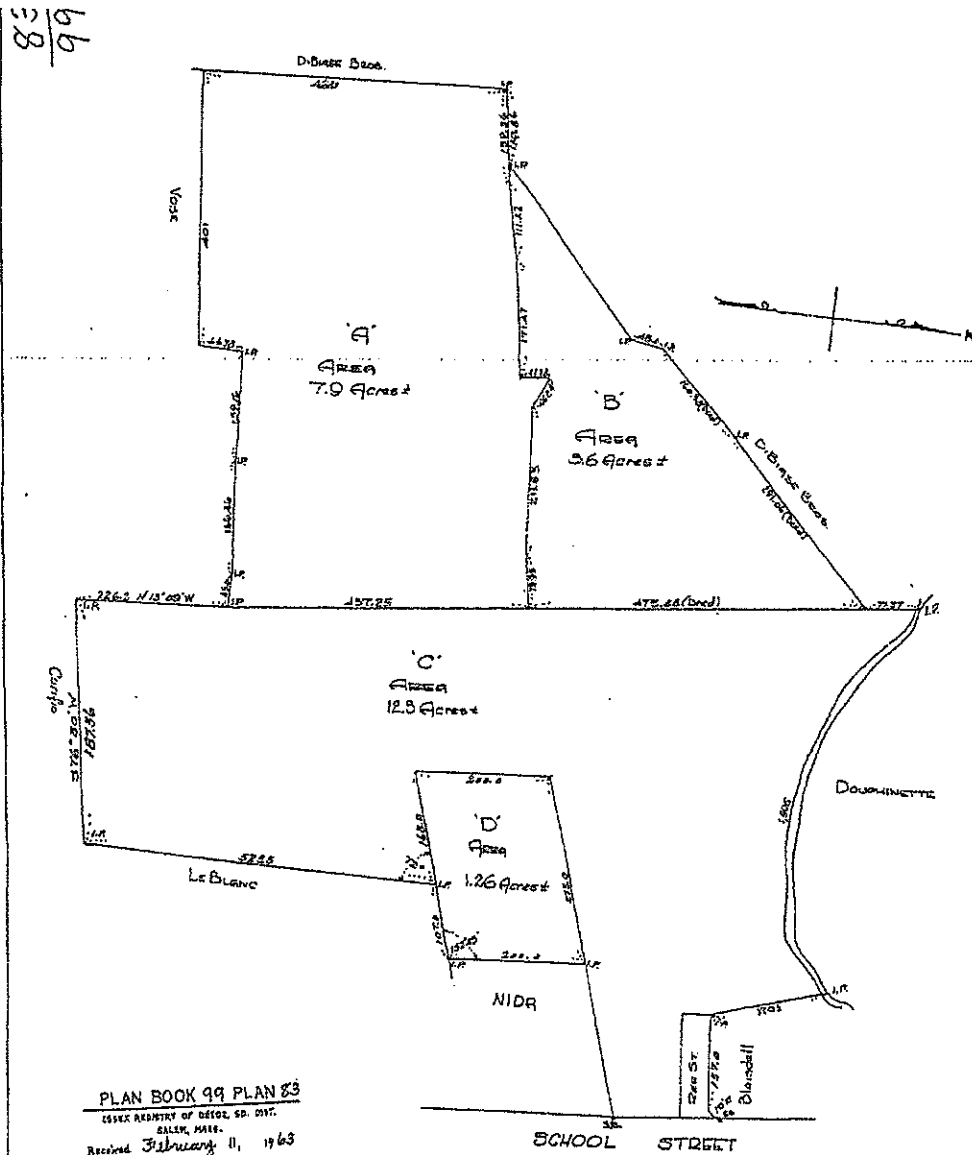


Exhibit C
Pentucket Regional School District
Use of Facility Policy

RE: COA Sub Committee
Proposal for Hiring new COA Director
From L. MacElhiney, M. Waller
TO COA Board
Date 11/09/2022

The Chairperson of COA Board will appoint a search committee of up to seven members to help select the next COA Director. The committee shall be composed of one (or more) COA Board members, the town manager, and additional COA community participants. The search committee will be chaired by a member of the COA Board.

Tasks

- Review and apply approved town personnel practices and procedures
- Establish a timetable and meeting schedule
- Review existing job posting
- Seek funding for posting on additional online search engines
- Accept applications and review qualifications of applicants
- Participate in the interview process
- Bring one or more recommended candidates to the COA Board for approval

The COA Board urges our COA community supporters to assist with this important task.

Groveland Bylaw
Article VI Division II
Sec. 2-142 Purpose (f,g)
Sec. 2-146 Staff (c,d)
Sec 2 147 Board Committee



U.S. Department of Housing and Urban Development

451 Seventh Street, SW
Washington, DC 20410
www.hud.gov

espanol.hud.gov

Environmental Review for Activity/Project that is Categorically Excluded Subject to Section 58.5

Pursuant to 24 CFR 58.35(a)

This is a suggested format that may be used by Responsible Entities to document completion of a Categorically Excluded Subject to Section 58.5 environmental review.

Project Information

Project Name: River Pine Development

Responsible Entity: Town of Groveland

Grant Recipient (if different than Responsible Entity): Groveland Housing Authority

State/Local Identifier: MA0132

Preparer: Clara Ruiz Vargas, Managing Director, Groveland Housing Authority

Certifying Officer Name and Title: Honorable Edward Watson, Board of Selectmen Chair

Grant Recipient (if different than Responsible Entity):

Consultant (if applicable):

Direct Comments to:

Project Location: 10 River Pines Drive, Groveland, MA 01834

Description of the Proposed Project [24 CFR 50.12 & 58.32; 40 CFR 1508.25]:

The Groveland Housing Authority (GHA) is in the process of replacing all common area carpeting including the community room. Replace all entry doors in order to install new keyless entry systems for common areas and community room. Removal of non-operable pull cord. Install security cameras throughout the development and upgrade site lighting on the property. Installation of water filters for each apartment building to improve water quality. Closet door replacement. Repoint and repair chimney by caulking and replacing cracked bricks, path hairline crack with sealant and cap repairment. Roadway paving. Installation of generator to back up electrical services to boilers, emergency lighting and possible limited dwelling unit electrical back up. Bathroom renovation, replacement of valve system, energy efficient toilets, vents, tubs and vanity. Kitchen renovation.

Level of Environmental Review Determination:

Categorically Excluded per 24 CFR 58.35(a), and subject to laws and authorities at §58.5: 1 Acquisition, repair, improvement, reconstruction or rehabilitation of public facilities and improvements (other than buildings) when the facilities and improvements are in place and will be retained in the same use without changes in size or capacity of more than 20

Funding Information

Grant Number	HUD Program	Funding Amount
MA01P132501-21	Capital Fund Program (CFP)	\$111,430.00
MA01P132501-22	Capital Fund Program (CFP)	\$135,880.00

Estimated Total HUD Funded Amount: \$147,310.00

Estimated Total Project Cost (HUD and non-HUD funds) [24 CFR 58.32(d)]:

Compliance with 24 CFR 50.4, 58.5, and 58.6 Laws and Authorities

Record below the compliance or conformance determinations for each statute, executive order, or regulation. Provide credible, traceable, and supportive source documentation for each authority. Where applicable, complete the necessary reviews or consultations and obtain or note applicable permits of approvals. Clearly note citations, dates/names/titles of contacts, and page references. Attach additional documentation as appropriate.

Compliance Factors: Statutes, Executive Orders, and Regulations listed at 24 CFR §58.5 and §58.6	Are formal compliance steps or mitigation required?	Compliance determinations
STATUTES, EXECUTIVE ORDERS, AND REGULATIONS LISTED AT 24 CFR 50.4 & 58.6		
Airport Hazards 24 CFR Part 51 Subpart D	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact The closest airport Lawrence Municipal Airport is located 8.6 miles (45,408 feet) from the GHA (Exhibit 1) https://www.faa.gov/airports/runway_safety/diagrams/

Coastal Barrier Resources Coastal Barrier Resources Act, as amended by the Coastal Barrier Improvement Act of 1990 [16 USC 3501]	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact There are not coastal barriers at the GHA. (Exhibit 2 & 2B) https://fwsprimary.wim.usgs.gov/cbrs-mapper-v2/
Flood Insurance Flood Disaster Protection Act of 1973 and National Flood Insurance Reform Act of 1994 [42 USC 4001-4128 and 42 USC 5154a]	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact The GHA is not located in 100-year flood plain. (Exhibit 3)
STATUTES, EXECUTIVE ORDERS, AND REGULATIONS LISTED AT 24 CFR 50.4 & 58.5		
Clean Air Clean Air Act, as amended, particularly section 176(c) & (d); 40 CFR Parts 6, 51, 93	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact The project describe above are not new construction or change the use of land to facilitate public, commercial or industrial facilities. (Exhibit 8) https://www.hudexchange.info/environmental-review/air-quality/ https://www3.epa.gov/airquality/greenbook/hbtc.html
Coastal Zone Management Coastal Zone Management Act, sections 307I & (d)	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact These project location does not affect the coastal management zone. (Exhibit 4)
Contamination and Toxic Substances 24 CFR Part 50.3(i) & 58.5(i)(2)	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact https://www.hudexchange.info/environmental-review/explosive-and-flammable-facilities/
Endangered Species Endangered Species Act of 1973, particularly section 7; 50 CFR Part 402	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact (Exhibit 5)
Explosive and Flammable Hazards 24 CFR Part 51 Subpart C	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact

Farmlands Protection Farmland Protection Policy Act of 1981, particularly sections 1504(b) and 1541; 7 CFR Part 658	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact https://websoilsurvey.nrcs.usda.gov/app/Ho mePage.htm
Floodplain Management Executive Order 11988, particularly section 2(a); 24 CFR Part 55	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact (Exhibit 3)
Historic Preservation National Historic Preservation Act of 1966, particularly sections 106 and 110; 36 CFR Part 800	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact This property was completed in 1988. https://historicmassachusetts.org/groveland/
Noise Abatement and Control Noise Control Act of 1972, as amended by the Quiet Communities Act of 1978; 24 CFR Part 51 Subpart B	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact
Sole Source Aquifers Safe Drinking Water Act of 1974, as amended, particularly section 1424(e); 40 CFR Part 149	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact https://epa.maps.arcgis.com/apps/webappviewer/index.html?id=9ebb047ba3ec41ada1877155fe31356b
Wetlands Protection Executive Order 11990, particularly sections 2 and 5	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact The GHA does not intersect any wetlands mapped (Exhibit 7)
Wild and Scenic Rivers Wild and Scenic Rivers Act of 1968, particularly section 7(b) and (c)	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	No significant impact. (Exhibit 8 & 8B)
ENVIRONMENTAL JUSTICE		
Environmental Justice Executive Order 12898	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	The site or surrounding neighborhood will not suffer any adverse environmental conditions and will not create an adverse and disproportionate environmental impact or aggravate an existing impact

Field Inspection (Date and completed by):

Summary of Findings and Conclusions:

Mitigation Measures and Conditions [40 CFR 1505.2(c)]

Summarize below all mitigation measures adopted by the Responsible Entity to reduce, avoid, or eliminate adverse environmental impacts and to avoid non-compliance or non-conformance with the above-listed authorities and factors. These measures/conditions must be incorporated into project contracts, development agreements, and other relevant documents. The staff responsible for implementing and monitoring mitigation measures should be clearly identified in the mitigation plan.

Law, Authority, or Factor	Mitigation Measure

Determination:

- ☐ This categorically excluded activity/project converts to Exempt, per 58.34(a)(12) because there are no circumstances which require compliance with any of the federal laws and authorities cited at §58.5. **Funds may be committed and drawn down after certification of this part** for this (now) EXEMPT project; OR
- ☒ This categorically excluded activity/project cannot convert to Exempt because there are circumstances which require compliance with one or more federal laws and authorities cited at §58.5. Complete consultation/mitigation protocol requirements, **publish NOI/RROF and obtain “Authority to Use Grant Funds”** (HUD 7015.16) per Section 58.70 and 58.71 before committing or drawing down any funds; OR
- ☐ This project is now subject to a full Environmental Assessment according to Part 58 Subpart E due to extraordinary circumstances (Section 58.35(c)).

Preparer Signature: _____ Date: _____

Name/Title/Organization: Clara Ruiz Vargas, Managing Director, Groveland Housing Authority

Responsible Entity Agency Official Signature:

_____ Date: _____

Name/Title: Honorable Edward Watson, Board of Selectmen Chair

This original, signed document and related supporting material must be retained on file by the Responsible Entity in an Environmental Review Record (ERR) for the activity/project (ref: 24 CFR Part 58.38) and in accordance with recordkeeping requirements for the HUD program(s).



**Professional
Environmental
Services, LLC**

Elm Park, Groveland, MA Tree Health Report

**For
Groveland
Highway Department
Highway Superintendent
&
Tree Warden**



**Prepared By
James M. MacArthur, Owner & Business Manager
ISA Certified Arborist # NE-7574 A**

11/07/2022

James M. MacArthur, Owner & Business Manager, ISA Certification # NE-7574 A

71 Holly Ave., Lynn, MA 01904

Cell: (781) 731-3708

Website: pesllcne.com

E-mail: pesllcne@gmail.com

SITE DESCRIPTION

The Tree Warden, Groveland, MA requested Professional Environmental Services, LLC to conduct a Tree Health Survey of 44 Princeton Elm trees on Elm Park, Groveland, MA. Elm Park runs from Main Street to the North and to Gardner Street in the South.

NARRATIVE

The intent of this survey is to assess the health of the trees in the survey area and to recommend care and maintenance actions. Although it is difficult to establish what will happen to the trees that are in full leaf during an extreme weather event such as wind shear or a hurricane with wind gusts exceeding 50 to 60 MPH, baseline health assumptions can be established.

In the next section, the tree survey process will be explained laying out what criteria was utilized to establish the Tree Health and Tree risk conditions and recommended mitigation of each tree.

TREE HEALTH ANALYSIS

There are 44 trees identified within the survey area that were assessed for current health conditions from a visual inspection. A walking survey was conducted starting at Main Street and continuing through Elm Park to Gardner Street. Each tree was visually inspected and sounded, utilizing a sounding hammer for any indication of internal decay. The visual inspection included looking at the health of any surface roots, the tree's root flare, the trunk of the tree, and observation of the trees crown from the ground. Inspection involved looking for lawnmower damage, weed whacker damage, girdling roots, cavities, seams, irregularity in the tree trunk shape, mechanical injury to the tree trunk, sap oozing in branch attachments, branch cavities, dead branches, broken branches, branch stubs and any other tree abnormalities that were apparent.

FINDINGS

At the northern end of Elm Park there are 8 Princeton Elm trees, which have lawn area growing up tight to the root flare of the trees, small dead branches in the crown and tree sounding identified that 4 of the trees may potentially have some internal decay.

The next section heading south is the larger section which has 24 Princeton Elm trees.

The first tree that is on the side of the park between number 14 Elm Park and Jon Val here has synthetic burlap and rope remains which indicates that the burlap was not removed from the root ball at the time of planting. This condition was evident on two other trees. Several trees had hardware in the trees where it appears from seams on the trunks that a leader was damaged by ice, snow, high winds or any combination of these conditions causing the leader to crack and pull away from the tree's trunk. The trees have surface roots damaged by lawnmower activity, some trees had girdling roots, some had exposed wood from damage to the trunks, several had signs of internal decay which was identified through tree sounding and several had dead stubs and branches in the crown. There are also several branches that have broken off and are hanging in the crowns of the trees. A tree directly across from Spring Street and next to the pathway on the park has tree wrap around it secured by bungee cords which all should be removed because it is covering a large area where bark has been removed all the way down to the roots. This tree wrap is only an opportunity for insects and fungus to grow and attack the tree. At the south end of the park with the gazebo there are 12 trees and like the rest of the park they are showing evidence of root damage from lawnmowers. Three of the 12 trees have girdling roots and two of the trees through sounding may have internal rot.

The next section will cover recommendations.

RECOMMENDATION

As a result of this Tree Health Survey, it is the recommendation of Professional Environmental Services, LLC that the Groveland Tree Warden implement the following maintenance activities.

Since this survey was a brief visual inspection, it is recommended that a follow-up and more extensive survey be conducted next Spring after bud break. Maintenance activities that need to be done during late February to the end of March include fine pruning of the dead branches, branch stubs and the removal of dead and broken branch hangers in the trees. The tree wrap and bungee cords need to be removed immediately to prevent insects from entering the tree from under the tree wrap and to allow the area to dry out which will reduce the potential for tree diseases to develop.

In the spring, the tree roots within two feet of the tree trunks, at the root flare, need to be air-spaded and all girdling roots severed and removed. Then top-soil needs to be placed where the air-spading occurred. Also, top-soil and seed should be placed over all exposed surface roots to protect them from further lawnmower damage.

See photos of some of the conditions identified above in EXHIBIT A.

EXHIBIT A



A tree with trunk damage and root damage by grass mowing.



A tree with tree wrap and bungee cords.



A tree with burlap still attached. Also a girdling root present.



Broken, dead, and hanging limbs,

REFERENCES

- American Society of Landscape Architects
- International Society of Arboriculture
- [Princeton elm | The Morton Arboretum](#)
- <https://mortonarb.org/plant-and-protect/trees-and-plants/princeton-elm>

Assumptions and Limiting Conditions

1. Any legal description provided to the consultant/appraiser is assumed to be correct. Any titles and ownership to any property are assumed to be good and marketable. No responsibility is assumed for matters legal in character. Any and all property is appraised or evaluated as though free and clear, under responsible ownership and competent management.
2. Care has been taken to obtain all information from reliable sources. All data has been verified insofar as possible; however, the consultant/appraiser can neither guarantee nor be responsible for the accuracy of information provided by others.
3. The consultant/appraiser shall not be required to give testimony or attend court by reason of this report unless subsequent contractual arrangements are made, including payment of an additional fee for such services as described in the fee schedule and contract of engagement.
4. Loss or alteration of any part of this report invalidates the entire report.
5. Possession of this report or a copy thereof does not imply right of publication or use for any purpose by any other than the person to whom it is addressed, without the prior expressed written or verbal consent of the consultant/appraiser.
6. Neither all nor any part of the contents of this report, nor copy thereof, shall be conveyed by anyone, including the client, to the public through advertising, public relations, news, sales or other media, without the prior expressed written or verbal consent of the consultant/appraiser particularly as to value conclusions, identity of the consultant/appraiser, or any reference to any professional society or institute or to any initiated designation conferred upon the consultant/appraiser as stated in his qualification.
7. This report and values expressed herein represent the opinion of the consultant/appraiser, and the consultant's/appraiser's fee in no way contingent upon the reporting of specified value, a stipulated results, the occurrence of a subsequent event, nor upon any finding to be reported.
8. Sketches, diagrams, graphs and photographs in this report, being intended as visual aids, are not necessarily to scale and should not be construed as engineering or architectural reports or surveys.
9. Unless expressed otherwise: (1) information contained in this report covers only those items that were examined and reflects the condition of those items at the time of inspection; and (2) the inspection is limited to visual examination of accessible items without dissection, excavation, probing or coring. There is no warranty or guarantee, expressed or implied, that problems or deficiencies of the plans or property in question may not arise in the future.



TOWN of
GROVELAND
MASSACHUSETTS

BOARD OF SELECTMEN POLICIES

Edited August 2022



TABLE OF CONTENTS

APPOINTMENTS TO BOARDS & COMMITTEES	1
APPROVAL AND POSTING OF MINUTES	2
ATTENDANCE AT PUBLIC MEETINGS BY BOARD OF SELECTMEN	3
BOARD AND COMMITTEE INVITATION TO MEET WITH SELECTMEN	4
BOARD AND COMMITTEE USE OF TOWN COUNSEL	5
DISPOSITION OF SURPLUS GOODS & EQUIPMENT VALUED AT LESS THAN \$10,000	6
MEMBERSHIP OF BOARDS AND COMMISSIONS BY SELECTMEN	7
RESIDENT/PUBLIC COMMENT	8
REMOTE PARTICIPATION POLICY	10
VISITORS - CODE OF CONDUCT	13

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

APPOINTMENTS TO BOARDS & COMMITTEES

Policy Approved by BOS on September 6, 2016 with a unanimous vote.

Amended Policy Approved by BOS on October 17, 2016 with a unanimous vote

Amended Policy Approved by BOS on May 30, 2017 with a unanimous vote

At their meeting on September 6, 2016, the Board of Selectmen adopted standard procedures for appointments to non-salaried individual positions and to membership on appointed boards, committees, and commissions. The policy was then amended on October 3, 2016 and May 30, 2017. This policy reads as follows:

1. Eligibility: Only Groveland residents shall be eligible for appointment or for service on appointed boards, committees and commissions.
2. A member may hold the position of Chair for no longer than two consecutive years except for the time served filling the unexpired term of the previous Chair.
3. Attendance: Except for extraordinary circumstances, any person who has failed to attend fifty-one percent (51%) in any six-month time period or three consecutive scheduled meetings of a board, committee, or commission shall be considered to have resigned, and the Selectmen shall appoint a successor to serve the unexpired term. All boards and committees shall list their meeting attendance in their minutes.
4. Term of appointments: As earlier established, all appointments shall typically expire on June 30 of the year of expiration. Vacancies caused by resignation shall be filled immediately if more than three months remain in the unexpired term, and may be filled at the Selectmen's discretion if fewer than three months of the term remain.
5. The Selectmen shall make exceptions to these rules only under extraordinary circumstances.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

APPROVAL AND POSTING OF MINUTES

Policy Approved by BOS on August 11, 2014 with unanimous vote

Minutes are to be presented to the BOS for review at the meeting following the meeting that generated the minutes (subsequent session). A vote on the minutes will not occur until the next regular meeting. This will allow time for the board members to review minutes for accuracy. Once they are added to the agenda to vote on, modifications may be made, and the board can vote to approve the minutes with such modifications at that time.

Once approved, the minutes will be made available for public distribution, upon written request, in accordance with M.G.L. c.66, §10.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

ATTENDANCE AT PUBLIC MEETINGS BY BOARD OF SELECTMEN

Policy Approved by BOS on March 9, 2015 with unanimous vote

- Board members should notify in writing or open declaration at posted board meeting their interest to attend a future meeting. The primary reason to attend is to observe and increase familiarity or knowledge of issues and processes.
- The Chair retains discretion to approve or deny the request. The Chair will also request that meeting is posted if 2 or more members wish to attend and provide guidelines for restricting comment and participation under Open Meeting guidelines.
- Board members attending other meetings should make the disclaimer that they are not there representing the BOS and anything they say is their own opinion and not that of the Board.
- The board members shall report findings that are related to board business at a future meeting; two or more meeting cycles later to ensure that such dissemination of information occurs after the attended board and commission releases approved minutes. The attendance of the board member ultimately is to be placed on a future agenda item for discussion.
- A Selectman cannot request an agenda item be placed on a board or commission meeting unless it is a matter that is deliberated and voted on by the board of selectman and the requested board complies to the request
- A Selectman cannot direct public policy at the meeting and generally is not in standing to present, deliberate or participate in discussion. Exception is generally granted only if the Chair of the attended board or commission seeks an answer or offers the Selectman the opportunity to ask a question.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

BOARD AND COMMITTEE INVITATION TO MEET WITH SELECTMEN

Policy Approved by BOS on August 11, 2014 with unanimous vote

The Board of Selectmen will issue invitations in intervals of 90 days to individual boards and commissions so that in intervals of an estimated every 120 days the chairs and members who wish to attend can meet with the board of selectmen for the following purposes: (Meetings between BOS and each board and commission to occur approximately 3 times a year -or- every 120 days)

1. To participate in a public meeting and the invitee board/ commission provides a "courtesy report" to provide updates of matters pertaining to that board. These reports can be written informally without a standard other than they must comply with all applicable laws and town by laws for public disclosure and filing.
2. Such meetings are not in lieu of any contractual obligations required by a committee or board to provide formal reports; but are in addition too.
3. Such meetings cannot hold agenda items of a sensitive nature that would be fall under Executive Session rules.
4. The "Courtesy Reports" are to be forwarded to the secretary of the Board of Selectmen no less than 1 week prior to a posted meeting, allowing individual BOS members to read and study the document in advance of posted meeting and subsequent discussion
5. The submitted "Courtesy Reports" are effectively the agenda set by the invitee board and commission which is to be approved by the Chair of BOS as part of the process of approving agenda items for posted meetings.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

BOARD AND COMMITTEE USE OF TOWN COUNSEL

Policy Approved by BOS on August 11, 2014 with unanimous vote

If a board/committee or one of its members has a question(s) for town counsel, they are directed to send the question(s) to the Finance Director via their committee/board chair. The Chair of the Board of Selectmen shall decide if the request warrants inquiry with town counsel and will direct the Finance Director accordingly to make such inquiry when appropriate.

The chair of the board/committee making the request for himself or herself or on behalf of a board/committee member should provide contact information to the Finance Director to facilitate communication with the chair of the BOS and counsel as may be needed.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

DISPOSITION OF SURPLUS GOODS & EQUIPMENT VALUED AT LESS THAN \$10,000

Policy Approved by BOS on November 21, 2016 with a unanimous vote

1. If the surplus goods or equipment has no resale or salvage value, the department shall dispose of such property at the least cost to the town. In the case of electronic or computer equipment the items must be sent to a certified recycling company who will provide proof of data destruction where appropriate.
2. If the surplus property is determined to have resale or salvage value less than \$10,000, and it is determined that no other department has an interest in the property, the respective department head must request the Board of Selectmen authorize the disposition of such surplus goods and equipment, then the goods may be disposed of pursuant to the procedure set forth below in subsection A, B, or C.
 - A. Solicit bids from at least 2 companies that deal in such property, maintaining a written record of the names and addresses of the companies from which a bid was solicited;
 - B. Advertise the surplus property for sale on the town website or on any internet site that offers such property for sale at least 14 calendar days prior to the sale. Any such advertisement shall state the sale date, the date by which a sealed bid shall be submitted to the town, and shall prescribe a format in which a sealed bid shall be submitted (written and delivered to a prescribed address).
 - C. Auction the surplus goods off on Municibid.com. Municibid is an online auction website for government agencies, schools, authorities and utilities to sell their surplus and forfeitures directly to the public. All auctions take place online and are available to bid 24 hours a day.
3. If the surplus property is determined to have resale or salvage value greater than \$10,000, it must first be declared as surplus by the Board of Selectmen, and then may be disposed of in conformance with procedures of Massachusetts General Laws Chapter 30B.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

MEMBERSHIP OF BOARDS AND COMMISSIONS BY SELECTMEN

Policy Approved by BOS on March 9, 2015 with unanimous vote

The board encourages participation of membership as needed in boards and commissions but with adherence to the following guidelines

- A Selectman may request to join a board or commission by providing a written request to the chair. This is followed by an agenda item, discussion, formal nomination by another board member and ultimately a vote of the board to deny or appoint.
- The appointment is aligned with all other appointments and re-appointments (ie. Annual)
- A Selectman cannot Chair a board or commission with voting privileges. If he /she is chair the position must be ad hoc (without voting privileges). If this changes the voting configuration of the board, the board membership number is to be adjusted accordingly
- A Selectman can serve as an alternate member of a board or commission as needed
- A Selectman cannot join 2 boards that have overlapping jurisdictions and related areas of responsibilities

Examples

- Finance Committee and Capital Improvement Committee
- Zoning Board and Planning Board

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

RESIDENT/PUBLIC COMMENT

Policy Approved by BOS on February 9, 2015 with unanimous vote
Amended on November 13, 2017 with a vote of 3-2-0

Resident/Public Comment is not a discussion, debate, or dialogue between or among citizens and the Board of Selectmen. Rather, it is intended to offer citizens an opportunity to express their opinion on issues of Town business. While the Board will not typically respond to citizen comments or questions posed at Resident/Public Comment, the Chair, as presiding officer of the meeting, may answer or request an answer to a question if s/he deems it expeditious. Further, should the Chair believe that an issue or question falls outside the purview of the Board of Selectmen, s/he may request that citizens direct it to the appropriate person or body so that the matter is given proper consideration.

The following process will govern the Resident/Public Comment participation at the Board of Selectmen meetings.

Resident/Public Comment

The Board of Selectmen will have a 15-minute Resident/Public Comment section at each meeting, which shall generally follow the opening of the meeting, according to the following guidelines:

M.G.L. c. 30A, § 20 state “no person shall address a meeting of a public body without permission of the chair, and all persons shall, at the request of the chair, be silent. No person shall disrupt the proceedings of a meeting of a public body. If, after clear warning from the chair, a person continues to disrupt the proceedings, the chair may order the person to withdraw from the meeting and if the person does not withdraw, the chair may authorize a constable or other officer to remove the person from the meeting.” The Board of Selectmen Chair, as presiding officer, will invite those speakers who follow the procedure specified below.

1. Anyone who wishes to participate in the RESIDENT/PUBLIC COMMENT portion of the Board of Selectmen Meetings must notify the Chair in writing prior to the start of the scheduled meeting, with the specific interest for wishing to speak. The Chair will then approve or re-direct the citizen / presenter.
2. Any person invited to speak must identify him or herself by name and address, prior to addressing the Board.
3. There will be a time limit of 5 minutes per person, which will be enforced by the Chair of the meeting. If the number of people wishing to speak exceeds 3, the Chair may, at his/her discretion, limit individual comments.

[CONTINUES ON NEXT PAGE]

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

4. The amount of time allocated for the session will be a maximum of 15 minutes.
5. The session will be held at the beginning of each regularly scheduled Board of Selectmen meeting.
6. Topics presented must be relevant to the business of the Board of Selectmen as a whole. Items addressed to individual members will not be allowed.
7. Discussion of individual personnel issues will be strictly prohibited.
8. Negative remarks or disparaging comments directed towards public employees will not be allowed and any such behavior will immediately terminate the discussion.
9. Votes by the Board will not be taken during Public Comment.
10. Responses to concerns will be made at the Chair's discretion.
11. If the Board would like to further discuss the petitioner's issue, a future agenda item may be scheduled.
12. The Chair of the meeting may terminate any individual's privilege of address for inappropriate conduct or statements.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

REMOTE PARTICIPATION POLICY

This policy shall become effective on May 16, 2016

The Board of Selectmen authorizes remote participation for all appointed and elected Town Boards, Committees, and Commissions in accordance with the requirements of Massachusetts Open Meeting Law, M.G.L. c. 30A, § 20(d) and 940 CMR 29.00, section 29.10: Remote Participation, in the following manner. The Selectmen emphasize that pursuant to the requirements of the Remote Participation provisions of the Regulations issued by the Attorney General, a quorum of the public body, including the chair, or in the chair's absence the person authorized to chair the meeting, must be physically present at the meeting location, as required by M.G.L. c. 30A, § 20(d); and members of the public bodies who participate remotely may vote and shall not be deemed absent for the purposes of M.G.L. c. 39, § 23D. Each board, committee, or commission member is permitted to utilize a maximum of five (5) remote participations per their specific term year.

Reasons for Remote Participation:

- Personal illness
- Personal disability
- Emergency
- Military service
- Geographic distance

Approved Technology for Remote Participation

The following media are acceptable methods for remote participation. Remote participation by any other means is not permitted. (Accommodation shall be made for any public body member who requires TTY service, video relay service, or other forms of adaptive telecommunications).

- Telephone, internet, or satellite enabled audio or video conference.
- Any other technology that enables the remote participant and all persons present at the meeting location to be clearly audible to one another.
 - When video technology is in use, the remote participation shall be clearly visible to all persons present in the meeting location.
 - The Chair, or in the chair's absence, the person chairing the meeting, may decide how to address technical difficulties that arise as a result of utilizing

[CONTINUES ON NEXT PAGE]

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

remote participation, but is encouraged, wherever possible, to suspend discussion while reasonable efforts are made to correct any problem that interferes with a remote participant's ability to hear or be heard clearly by all persons present at the meeting location. If technical difficulties result in a remote participant being disconnected from the meeting, that fact and the time at which the disconnection occurred shall be noted in the meeting minutes.

The public body using remote participation may determine which of the foregoing acceptable methods will be used by its members.

Procedure for Utilizing Remote Participation:

- Step 1:** Any member of a public body who wishes to participate remotely shall, as soon as reasonably possible prior to a meeting, notify the chair, or in the chair's absence, the person chairing the meeting, of his or her desire to do so and the reason for and facts supporting his or her request.
- Step 2:** At the start of the meeting, the chair shall announce the name of any member who will be participating remotely and the reason under 940 CMR 20.10(5) for his or her remote participation. The chair's statement does not need to contain any detail about the reason for the member's remote participation. This information shall also be recorded in the minutes.
- Step 3:** All votes taken during any meeting in which a member participates remotely shall be by roll call vote.
- Step 4:** A member participating remotely may participate in an executive session, but shall state at the start of any such session that no other person is present and/or able to hear the discussion at the remote location, unless the presence of that person is approved by a simple majority vote of the public body.
- Step 5:** When feasible, the chair or, in the chair's absence the person chairing the meeting, shall distribute to remote participants, in advance of the meeting, copies of any documents or exhibits that he or she reasonably anticipates will be used during the meeting. If used during the meeting, such documents shall be part of the official record of the meeting, and shall be listed in the meeting minutes and retained in accordance with M.G.L. c. 30A, § 22.

The Board of Selectmen reserves the right to revoke Town Board remote participation at any time under 940 CMR 20.10(13).

This policy shall be reviewed within one year of implementation.

TOWN OF GROVELAND

BOARD OF SELECTMEN

POLICIES

VISITORS - CODE OF CONDUCT

Adopted by the Board of Selectmen on April 21, 2015

The Town of Groveland strives to provide a workplace that is conducive to personal safety and security and is free from intimidation, threats or violent acts. The Town maintains a zero tolerance policy toward workplace violence, including the threat of violence by the general public and/or anyone who conducts business with the Town.

The Town will not tolerate harassing conduct that affects employment conditions, that interferes unreasonably with an individual's performance or that creates an intimidating, hostile or offensive work environment.

Following this Code of Conduct is required by all people doing business with Town employees. Violators who do not comply with this policy may be asked to leave the premises.

Expected Conduct

- AVOID CAUSING DISTURBANCES OR DISRUPTIONS
- SHOW RESPECT FOR OTHERS, BUILDING FACILITIES AND PERSONAL PROPERTY OF OTHERS
- USE COMMON COURTESY WHEN INTERACTING WITH OTHERS
- DO NOT ENGAGE IN ANY LEWD OR OFFENSIVE BEHAVIOR
- ANY FORM OF VIOLENCE IS PROHIBITED
- SMOKING, DRINKING ALCOHOL OR APPEARING TO BE UNDER THE INFLUENCE OF ANY ILLEGAL SUBSTANCE IS PROHIBITED

Repeated violations may result in permanent suspension of facility privileges

6/4/22
TOWN OF GROVELAND
BOARD OF SELECTMEN
OPERATING POLICIES AND PROCEDURES

I. MISSION STATEMENT

The Board of Selectmen is the chief executive board in the town and, as such, members of the Board are expected to arrive at meetings prepared, having reviewed all meeting materials, to engage in civilized debate and discussion and to endeavor at all times to act in the best interests of the town.

II. PURPOSE

The Board of Selectmen of the Town of Groveland, recognizing the need to codify the traditional and accepted working relationships among members of the Board, between the Board and the Town Administrator, and between the Board and other Town boards, committees and officials and citizens, as well as the need to consolidate Town policies and procedures, have undertaken to create operating procedures for the Board of Selectmen. Acceptance of the policies and procedures embodied herein shall supersede all previous policies and procedures accepted by past Boards of Selectmen. The term "MGLA" shall refer to the Massachusetts General Laws, as amended.

III. NATURE OF POLICIES AND PROCEDURES

The Town Administrator shall be responsible for the maintenance of all policies and procedures, for updating the Policy Manual with new and amended policies, and for ensuring that copies of the Board's policies and procedures are distributed to newly elected Board members. Copies of the Policy Manual shall be made available to the public at the Town Administrator's Office, at the Office of the Town Clerk and shall be posted on the Town's Official Website.

IV. POLICIES AND STANDARDS OF CONDUCT

A. Conduct in the Community: A Board member shall...

- a. Realize that his/her basic function is to carry out mandated responsibilities, develop Town policy related thereto, with administration delegated to the Town Administrator.
- b. Realize that he/she is one of a team and should abide by the Board decisions once they are made.
- c. Accept the office of the Board of Selectmen as a means of unselfish service, not benefit personally or politically from his/her Board activities.
- d. Abide by the ethics established by the State.

B. Conduct with Administrative Officers of the Town: A Board member shall...

- a. Endeavor to establish sound, clearly defined policies that will direct and support the administration for the benefit of the people of the community.
- b. Recognize and support the administrative chain of command and refuse to act on complaints as an individual outside the administration.
- c. Give the Town Administrator appropriate responsibility for discharging his/her disposition and solution.

- d. Have access to town legal counsel with the approval of the Chair or the Town Administrator. All other Town official, board members and employees may access town legal counsel with the approval of the Town Administrator.

C. Conduct with Fellow Board Members: A Board member shall...

- a. Recognize that action at official legal meetings is binding and that he or she alone cannot bind the Board outside of such meetings.
- b. Make decisions only after all facts on a question have been presented and discussed.
- c. Uphold the intent of executive session and respect the privileged communications that exists in executive session.
- d. Treat with respect the rights of all members of the Board despite differences of opinion.

D. Conduct of Board Members at Meetings: A Board member shall..

- a. Not be allowed to speak more than once upon any one subject until every other member choosing to speak thereon shall have spoken and no member shall speak for more than five minutes without leave of the Board.
- b. Not be interrupted while speaking, but by call to order for the correction of a mistake.
- c. Speak at Board meetings in a professional manner and shall not make repetitious, slanderous, irrelevant remarks or engage in any other disorderly conduct which disrupts, disturbs or otherwise impedes the orderly conduct of Board meetings.
- d. Be subject to the ejection from the meeting at the discretion of the Chair or a majority of the Board for disrupting the meeting,
- e. Cease debate on being called to order until the point of order is decided unless the Chair decides to allow the member to explain.
- f. Call any member to order by addressing the Chair if the member who is speaking transgresses the rules of the Board.

Policies and Standards for Board Meetings:

Code of Conduct Policy



FOR TOWN ELECTED AND APPOINTED OFFICIALS

I. PURPOSE

The Town recognizes that all individuals elected and/or appointed by the Town must maintain and enforce respectful discourse with their fellow elected and/or appointed members, with those who work for the Town, those who volunteer their time and services on behalf of the Town and members of the public by striving at every meeting, forum or other official interaction to treat every person fairly and with respect regardless of any differences of opinion.

This policy provides a centralized standard of conduct for all elected and appointed officials in the Town.

II. APPLICABILITY

This policy and all its sections shall apply to all elected and appointed officials acting on behalf of the Town and covers all of their actions and communications whether spoken or written including but not limited to all electronic communications including social media.

III. CODE OF CONDUCT

All Town elected and appointed officials are expected to act honestly, conscientiously, reasonably and in good faith at all times having regard to their responsibilities, the interests of the Town and the welfare of its residents.

The Town elected and appointed officials must refrain from communicating or acting in a disrespectful, abusive and/or threatening manner towards members of the community, other elected or appointed officials, the Town Manager/Administrator or Town Staff.

Moreover, all elected and appointed officials must fully comply with the Town's Anti-Harassment and Anti-Discrimination Policy.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



Further, all elected and appointed officials of the Town must assume the following responsibilities:

A. Conduct Generally and in Relation to the Community

- Be well informed concerning the local and state duties of a board/committee member.
- Never purport to represent the opinion of your board/committee except when specifically authorized by a recorded vote to do so.
- Accept your position as a means of unselfish public service, not to benefit personally, professionally or financially from your board/committee position.
- Recognize that the chief function of local government at all times is to serve the best interests of all of the people.
- Demonstrate respect for the public that you serve.
- Safeguard confidential information.
- Conduct yourself so as to maintain public confidence in our local government.
- Conduct official business in such a manner that you cannot be improperly influenced in the performance of your official duties.
- Unless specifically exempted, conduct the business of the public in a manner that promotes open and transparent government.
- Comply as fully as possible with all Town policies, including, without limitation, the following:
 - Anti-harassment and Anti-discrimination Policy
 - Anti-fraud Policy
- Comply as fully as possible with all applicable laws, including, without limitation, the following:
 - The Open Meeting Law
 - Procurement Laws
 - The Ethics/Conflict of Interest Statute (G.L. c.268A).

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



B. Conduct in Relation to other elected and appointed officials

- Treat all members of the board/committee to which you belong with respect despite differences of opinion; keeping in mind that professional respect does not preclude honest differences of opinion, but requires respect within those differences.
- Participate and interact in official meetings with dignity and decorum fitting those who hold a position of public trust.
- Recognize your responsibility to attend all meetings to assure a quorum and promptly notify the chairman should you for any reason be unable or unwilling to continue to serve. Formal notice to resign from a board/committee requires written notification to the Town Clerk.
- Recognize that action at official legal meetings is binding and that you alone cannot bind the board/committee outside of such meetings.
- Refrain from making statements or promises as to how you will vote on quasi-judicial matters that will come before the board/committee until you have had an opportunity to hear the pros and cons of the issue during a public meeting.
- Uphold the intent of executive session and respect the privileged communication that exists in executive session.
- Make decisions only after all facts on a question have been presented and discussed.

C. Conduct in Relation to the Town Administrator/Manager

- Recognize and support the administrative chain of command and refuse to act on complaints as an individual outside the administration.
- Give the Town Administrator/Manager full responsibility for discharging his or her disposition and/or solutions.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



- Refrain from giving orders or directions to the Town Administrator/Manager for action as an individual board/committee member.
- Refrain from providing information to the Town Administrator/Manager that you would not be willing to share with other board/committee members.

D. Conduct in Relation to Town Staff

- Treat all staff as professionals and respect the abilities, experience, and dignity of each individual.
- Refrain from giving instructions to or requesting assistance from Town staff but rather channel all such activities through the Town Administrator/Manager.
- Never publicly criticize an individual employee or a department. Concerns about staff performance should only be made to the Town Administrator/Manager through private communication.
- Officials who interact with Town staff must do so in a respectful manner and understand employees should not be expected to take direction from any individual official on any matter.

IV. DISTRIBUTION AND EDUCATION

- The Town Clerk shall provide a copy of this policy, the Town's Anti-Harassment and Anti-Discrimination policy and the Anti-fraud policy to all elected and appointed officials upon its issuance and upon the subsequent appointment or re-appointment of any individual.
- Each individual shall sign a statement that they have read this policy and will comply with all requirements set forth in this policy. In the event that any member declines to sign the form, that fact shall be noted by the Town Clerk on the form.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



Code of Conduct Policy



V. ENFORCEMENT

A. Generally

In addition to any other remedies or enforcement options available under the law, each board/committee may vote to censure any elected member and the appointing authority may decline to reappoint an individual who violates any provision of this Code of Conduct.

If any elected or appointed official is accused of violating the Town's Anti-Harassment and Anti-Discrimination Policy, the Town Administrator/Manager shall refer the matter for investigation to the contact named in the Anti-harassment and Anti-Discrimination policy or a disinterested outside firm or individual qualified to investigate the alleged conduct. The Town Administrator/Manager shall not be obliged to obtain any additional authority; this Code shall be sufficient authority. The firm or individual to whom the matter is referred shall promptly investigate the matter and report back findings of fact and recommendations to the Town Administrator/Manager. The Town Administrator/Manager shall share the reported findings and recommendations with the elected official's board/committee. The board/committee shall then take such action as is authorized by law and as it deems fit in response to the matter.

If an elected or appointed official is accused of violating any other provision of this Code of Conduct, the board/committee that the official represents or if applicable the appointing authority may take such action as is authorized by law and as it deems fit or it may vote upon request of the Town Administrator/Manager or on its own to refer the matter to a disinterested outside firm or individual qualified to investigate the alleged conduct. This firm or individual shall promptly investigate the matter and report back findings of fact and recommendations to the Town Administrator/Manager. The Town Administrator/Manager shall share the reported findings and recommendations with the board/committee. The board/committee shall then take such action as is authorized by law and as it deems fit in response to the matter. These remedies shall be in addition to, and not in substitution for, any other remedies that may be available by law.

This information is general in nature and does not, and is not intended to, constitute legal advice. You are advised not to take, or to refrain from taking, any action based on this information without consulting your legal counsel about the specific issue(s).



TOWN OF GROVELAND, MASSACHUSETTS



REQUEST FOR PROPOSAL TOWN COUNSEL SERVICE XXXX XX, 2022

**Town of Groveland Massachusetts
Request for Proposal
Town Counsel Services
XXXX XX, 2022**

STATEMENT OF INTENT

The Town of Groveland, through its Board of Selectmen, requests proposals (RFP) from qualified law firms or individual attorneys for Town Counsel and legal services. Qualified Bidders should note that, in accordance with MGL Chapter 30B, Section 1 (b)(15) the procurement of legal services is exempt from the procurement process and the Board reserves the right to waive any defect in a proposal and to select the firm or individual that the Board in its discretion determines best meets the needs of the Town.

ABOUT GROVELAND

Groveland is a small town in Essex County (northeastern Massachusetts), bounded by the Merrimack River to the north, Haverhill to the north and west, Boxford to the southwest, Georgetown to the south, Newbury to the southeast, and West Newbury to the east. The Town has two major roads, Route 97, which connects Elm Square to the center of Georgetown and eventually to I-95 and Route 113, which connects Elm Square to Haverhill and West Newbury, and eventually to I-495.

Groveland was incorporated in 1850 after being part of Rowley and then Boxford. Much of its industrial history (shoes and textiles) is no longer visible; the Town demolished most of the mill buildings. The vacant Valley Screw building on Washington Street is one of the few reminders of this history; its status as a Superfund site a reminder of the environmental impact of the more noxious industrial uses of the 19th and 20th centuries. Remaining industrial uses are located in the Industrial Zoning District to the west of Route 97.

Most commercial uses are concentrated in Elm Square, Route 113, Route 97, and portions of Washington Street. Home-based businesses are scattered throughout town. Most commercial uses serve the local market; there are few regional draws and little office use other than professional offices. This reflects Groveland's proximity to Haverhill and its development, over time, as a primarily residential community.

Of the Town's 9.41 square miles, approximately 8.94 square miles is land. A significant portion of this land is devoted to open space and recreation. The Town owns 48 acres of active recreational land at four sites: The Pines (25 acres), Bagnall Elementary School (10 acres), Shanahan Recreation area (8 acres), and the Washington Park Area (5 acres). Some agricultural land remains, but most of that land is not used for crops.

Protected open space that is publicly owned is just over 1,997 acres of land. Major area with trails and/or water access include the Crane's Pond Wildlife Management Area, the Center Street Greenway, the Meadow Pond Reservation, Veasey Memorial Park, and Groveland Town Forest. Connections between some of these areas and trails in abutting communities offer an unparalleled recreational resource to residents and the opportunity to consider recreation-based economic development. The new Groveland Community Trail, which will link to regional trail networks, could be a catalyst for such development.

Unprotected open space of another 332 acres provides an opportunity for the Town to work with landowners to protect those properties through conservation agreement.

The Town provides a full scope of services to its residents. The Fiscal Year 2023 Budget for the Town is \$ 21,243,093 of which \$12,580,405 is for the Pentucket Regional School District. For more information about Groveland please go to the Town Website: www.grovelandma.com

Groveland operates under an open town meeting-board of selectmen form of government. The board of selectmen, whose size increased from three to five members in 2013, appoints a town administrator to manage the day-to-day operations of the town. The position of town administrator is still relatively new to Groveland when in October 2021 the board hired their first. There is an elected Planning Board, Board of Assessors, Board of Health, Board of Water & Sewer Commissioners, Cemetery Commission and Board of Library Trustees; all other Boards, Committees, and Commissions are appointed by the Board of Selectmen. There is an annual Spring Town Meeting that commences the last Monday of April.

SCOPE OF SERVICES

Town Counsel for the Town of Groveland (herein referred to as the Town) is to provide legal advice and counsel to the Board of Selectman, Town Administrator and other Town Departments, Boards and Commissions, on a variety of matters pertaining to all aspects of municipal government. The selected firm or individual will provide legal advice and support to the Town in the areas relating to, but not limited to, procurement, contracts, land use, licensing, litigation, public health, civil rights, ethics, insurance, Town Meeting, and interpretation of Bylaws, state and federal statutes and regulations.

The areas in which legal services are needed are as follows, but not limited to:

LITIGATION:

- Represents the Town in the prosecution and in defense of legal actions in the Federal Court and state Courts and in matters before federal and state agencies.
- Coordinates in conjunction with the Town Administrator, representation by Special Legal Counsel in matters deemed appropriate by the Board of Selectmen.
- Maintains a log of all cases and makes a semi-annual written report to the Board of Selectmen containing a statement of each case which has been settled, tried or otherwise disposed of during the year as well as those cases still pending with status of same.

BYLAWS, POLICIES AND PROCEDURES:

- Drafts amendments to Bylaws as necessary or reviews drafts prepared by Town Boards, Committees or Departments. Town Counsel, through advice and counsel, shall work to ensure all boards and elected officials follow the bylaws, policies and procedures and state laws.

CONTRACTS AND AGREEMENTS:

- Drafts contracts and agreements as necessary or reviews contracts or agreements prepared by Town Boards, Committees or Departments. Approve all contracts and agreements as to form.
- Drafts deeds, easements and leases as necessary or review same when prepared by another party.
- Examine titles to property.
- Represent the Town at real estate settlements.

TOWN MEETINGS:

- Review Town Meeting warrants and articles to ensure they have been legally and properly drafted. Town Counsel, through advice and counsel, shall work to create an understanding of both the law and the "spirit of the law".
- Attend Town Meeting and respond to legal questions posed at Town Meeting.
- Advise Town Moderator in the proper rules of procedure for the conduct of Town Meeting.

ZONING AND LAND USE:

- Respond to request of Planning Board to review land use matters such as Form A requests and subdivision plans.
- Respond to request of Conservation Commission with review and counsel in matters of interpretation pertaining to application and enforcement of the Massachusetts Wetland Protection Act and the Groveland Wetlands Protection By- Law.
- Review special permits of the Planning Board, Conservation Commission or Zoning Board of Appeals as needed and prior to final issuance.
- Assist Inspector of Buildings (Building Code and Zoning Enforcement Officer) with enforcement actions as needed and as pertaining to Zoning Bylaw and General Bylaw.

BACK-UP:

The appointee(s) must have within his or her firm or through an established "of counsel" relationship at least one other equally qualified attorney available to render advice and otherwise represent the interests of the Town of Groveland when the appointee(s) is (are) unavailable. In this context, "qualified attorney" shall mean another lawyer who

substantially meets the minimum qualifications set forth herein for the appointee.

ACCESSIBILITY:

The appointee(s) must commit to returning all calls or emails from authorized officials either himself/herself or through a qualified back up within 24 hours of the call, excluding weekends or holidays. The appointee(s) must also commit, as a general rule, to responding to requests for written opinions within one week unless the circumstances of the opinion warrant a shorter or longer time frame for a response, and this is clearly communicated at the time of such request. In addition, the appointee(s) must specifically identify the lead-time required for attending scheduled or ad-hoc meetings and identify how quickly the Town Attorney can arrive in person to attend an unscheduled, urgent meeting. Identify the same for any assisting attorney(s).

MISCELLANEOUS:

- Attend Board of Selectmen and other Board or Committee meetings as needed.
- Inform Board of Selectmen, Town Administrator, Boards, Committees and staff of court decisions or changes in law that will affect municipal operations.
- Advise Town officials on State Conflict of Interest Law.
- Annually review insurance coverage and policies of the Town and advise Board of Selectmen and Town Administrator.
- Draft and review betterment assessments for the Town.
- Annual/Semi Annual Review of withheld Executive Session minutes for opinion of release to public.

DURATION:

The anticipated contract start date is July 1, 2023 through June 30, 2026. There may also be an option to renew for one or multiple year terms, based upon mutual satisfaction, to be determined 60 days prior to the expiration of initial agreement.

SEPARATION:

The Town reserves the right to terminate this agreement with thirty (30) days advance written notice with or without cause and the APPOINTEE can terminate this agreement upon ninety (90) days advance written notice with or without cause.

PRIMARY CONTACT:

Copies of the request for proposals may be secured via the website at <https://grovelandma.com/town-administrator/> under Bid/RFP Request.

Each Firm shall submit one original proposal and one (1) electronic copy via email to ROldham@grovelandma.com, which must be **received by the Town on or before**

XXXX. XXXX XXX. 2022 at 10:00a.m. to:

Rebecca Oldham, Town Administrator Town Hall
183 Main St., Groveland, MA 01834
978-556-7204
Email: ROldham@grovelandma.com

It is anticipated that the Board of Selectmen will award the contract within thirty (30) calendar days of the proposal submission date.

The Board reserves the right to accept, reject, and/or suggest modifications to any and all proposals and make awards as deemed in the Town's best interest.

REQUEST FOR PROPOSAL (RFP) PROPOSAL FORMAT

In order to evaluate and compare each proposal, it is required that all proposals follow the general format and sequential order of this request for proposal. It is recommended that each section of this request for proposal be addressed in depth in the order as it is found in this request for proposal. The following information, at a minimum shall be submitted:

1. Background statement including the name of firm/individual, capabilities, history, and other general introductory information. In addition, the name, title, address, telephone/fax numbers of the individual with authority to negotiate and contractually bind the firm. Provide a summary depicting the overall size of the firm, with an organizational chart. List all the municipalities the firm is currently serving with primary contact information. Detail any work you do that is not related to municipalities and what percentage of the overall business of the firm this represents.
2. Qualifications, resumes and position with firm for personnel that will be assigned to work on matters pertaining to the Town of Groveland.
3. A detailed summary of all areas of expertise and experience to include the types of services supplied to past and present clients. This information should include areas of specialization and experience in such matters as: general municipal law, planning and zoning, environmental law, sustainable energy, laws against discrimination, procurement, utilities, conflict of interest, construction and consultant contracts and services.
4. A detailed description of how the law firm or individual will supply legal services to the town and general approach to serving as Town Counsel Please identify the proposed primary contact person with the Town and if one or more attorneys will

be assigned to the Town. If more than one attorney will be assigned to the Town, how consistency will be maintained between counsel and each Board or Commission.

5. A list of references that includes any municipalities that have been represented by the law firm or individual attorney within the past five (5) years.
6. A listing of any complaints or grievances filed, with outcome, against the law firm or individual attorney within the past five (5) years. If your services have been terminated or you were not reappointed by a municipality, please list and explain the circumstances. Also please indicate if you have ever terminated a contract with a municipality, if so please explain the circumstances.
7. A detailed proposal regarding the expenses involved for the provision of Town Counsel services including any retainer, hourly rate of personnel providing these services, reimbursable expenses, and other costs involved. This should include proposals for annual maximum legal expenses, as applicable, as well as what services are included in the retainer.
8. Cost Containment: Special attention should be paid to recommendations for managing and controlling the cost of legal services. The Town is interested in receiving innovative cost containment proposals and suggestions for Town Counsel services. This request should include proposals for review and improvement of current procedures, quality control measures, the manner in which specialists will be retained, and any other suggestions regarding the function of Town Counsel and cost containment measures.
9. The Town Counsel is required to provide annual training sessions to Town Boards, Commissions and staff. The proposals should detail the manner in which the Law firm or individual attorney proposes to provide these legal services including the suggested topics and frequency of training. The cost, if any, for these services should be detailed.

NON-BINDING

This is a Request for Proposal (RFP) and is not to be construed as an offer to enter into a contract.

PROPOSAL EXPENSES

The Town of Groveland shall not incur or be responsible for any expenses incurred by any Proposer or others as a result of the proposal process. All expenses will be the proposer's sole responsibility.

ADDENDA AND INTERPRETATION

No oral interpretation or answer to a question relating in any way to this Request for Proposal will be given. All interpretations and other information will be in the form of written Addenda. Should a proposer (firm) find discrepancies, omissions, or items requiring clarification the proposer shall immediately request an interpretation. Request for interpretation must be sent via email to ROldham@grovelandma.com by the close of business XXX,XX,XX.

FINANCIAL CONDITION

Prior to execution of a contract, the successful bidder if requested by the Town must demonstrate, to the Town of Groveland's satisfaction that they have adequate financial resources to meet its obligations and the ability to maintain such resources for the term of the contract.

TRANSITION PLAN

The bidder must describe how your firm transitions in implementing services to the Town of Groveland, and how you would transition to a new firm in the event of transfer in the future.

INSURANCE REQUIREMENTS

All proposers must provide evidence of professional malpractice insurance, including coverage limits.

PAYMENT TERMS

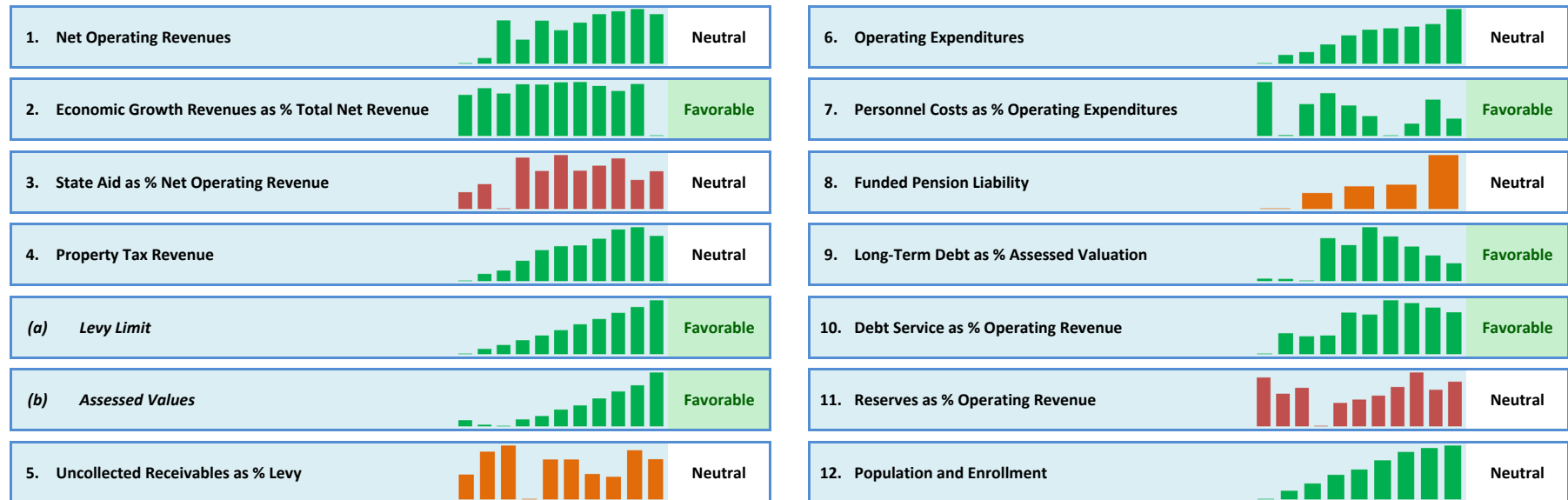
The successful proposer shall invoice the Town monthly, or more frequently if requested by the Town. All invoices shall list the matter(s) worked on and the time associated with the invoiced amount. Please outline your payment terms as part of your proposal.

CONTENTS OF RFP/PUBLIC RECORDS

Once opened by the Town, a response to this RFP is public record under Massachusetts Public Records. The contents of the RFP as accepted by the Town may become part of any award as a result of this RFP. All RFP's, being public record, will be available for public inspection during normal business hour.

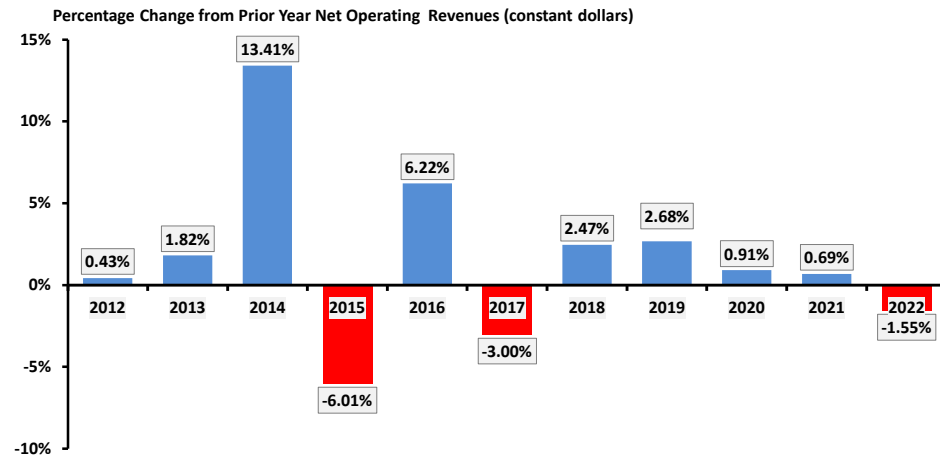
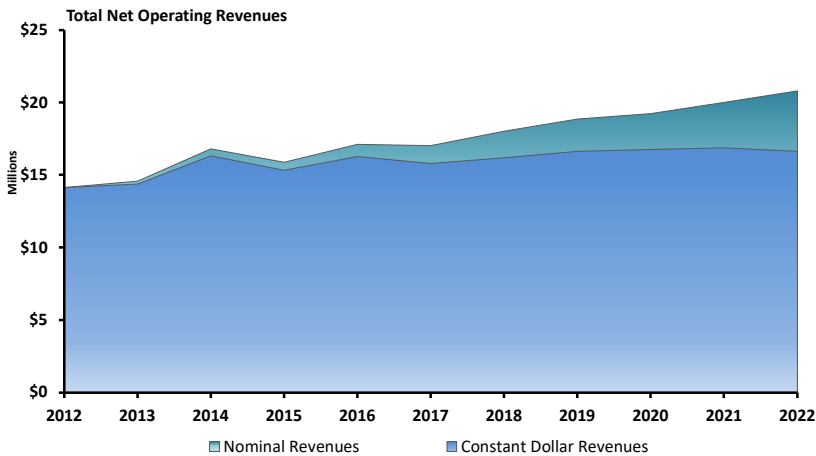
Town of Groveland

**Financial Indicators
FY2012 - FY2022**



Indicator 1: Net Operating Revenues

Strongly favorable Favorable **Neutral** Unfavorable Strongly Unfavorable



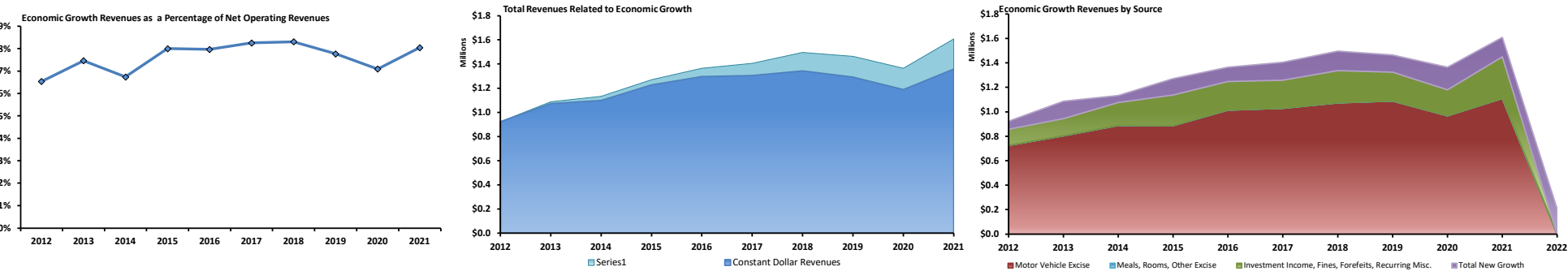
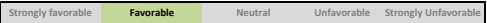
Consistent revenue growth is one measure of a town's ability to maintain existing service levels in the face of increasing costs. This indicator shows the change net operating revenues over time. Net operating revenues are calculated by using the total gross revenue available from all sources, less tax revenue raised from a debt exclusion. Revenue raised for the purpose of servicing exempt debt is temporary and tied to a specific use, and so excluding it from this calculation provides a more accurate representation of the revenue available to the town for funding routine public services.

Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain a consistent level of service. Likewise, a high degree of volatility in the rate of year-to-year change may also be a warning sign.

Rating: Annual increases in net operating revenues are stable - neutral.

Fiscal Year	Gross Operating Revenues	Less: Appropriated Free Cash	Less: Available Funds/One-Time Revenues	Less: Exempt Debt/Capital	Net Operating Revenues	CPI-U, prior calendar year	CPI-U adjustment	Net Operating Revenues (Constant Dollars)	Percent Change From Prior Year
2012	\$ 14,334,420	-	249,370	(33,295)	\$ 14,118,345	247.7	100.0%	\$ 14,118,345	0.43%
2013	\$ 15,257,200	137,230	248,757	298,448	\$ 14,572,765	251.1	98.6%	\$ 14,375,126	1.82%
2014	\$ 17,374,503	-	248,867	332,161	\$ 16,793,475	255.2	97.1%	\$ 16,303,130	13.41%
2015	\$ 16,762,367	190,083	351,647	341,711	\$ 15,878,926	256.7	96.5%	\$ 15,323,351	-6.01%
2016	\$ 18,365,168	-	638,162	612,458	\$ 17,114,548	260.5	95.1%	\$ 16,276,021	6.22%
2017	\$ 18,932,711	663,621	638,894	612,516	\$ 17,017,680	267.0	92.8%	\$ 15,787,715	-3.00%
2018	\$ 19,699,148	566,602	453,674	667,537	\$ 18,011,335	275.8	89.8%	\$ 16,177,518	2.47%
2019	\$ 20,319,101	308,698	513,351	650,125	\$ 18,846,927	281.1	88.1%	\$ 16,610,831	2.68%
2020	\$ 20,592,076	404,408	310,968	642,408	\$ 19,234,292	284.3	87.1%	\$ 16,762,359	0.91%
2021	\$ 22,733,773	705,440	474,957	1,556,435	\$ 19,996,941	293.5	84.4%	\$ 16,877,505	0.69%
2022	\$ 23,987,280	111,500	751,864	2,324,010	\$ 20,799,906	310.1	79.9%	\$ 16,616,061	-1.55%

Indicator 2: Economic Growth Revenues



New growth and certain local receipts are generally responsive to changes in the local economy. Periods of healthy economic activity are often linked to an increase in local economic development, which creates new growth for the property tax levy while also generating increases in permit fees related to new construction and an acquisition of business-related personal property. Additionally, periods of prosperity generally affect the meals and rooms taxes, and make it more likely that residents will purchase vehicles. Conversely, a downturn in the economy may lead to a decrease in these revenue-generating factors.

Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result of construction.

The local receipts used in this analysis are the municipal revenue growth factors used by the Department of Elementary and Secondary Education (DESE) in determining the annual allocation of Chatper 70 state aid (See 3-State Aid.)

A declining trend in revenues related to economic growth may indicate that these revenue sources will need to be supplemented or replaced by others in the future.

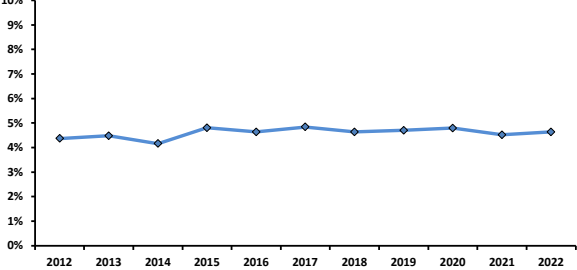
Rating: These revenue sources have remained at 7%-8% of the town's net operating revenues, with consistent motor vehicle excise and total new growth revenue - favorable.

Fiscal Year	Net Operating Revenues (constant dollars)	Motor Vehicle Excise	Meals, Rooms, Other Excise	Investment Income, Fines, Forefeits, Recurring Misc.	New Growth				Total Economic Growth Revenues (Adjusted for Inflation)				
					Residential	Commercial/Industrial	Personal Property	Total New Growth	Nominal Dollars	CPI-U, prior calendar year	CPI-U adjustment	Constant Dollars	As a % of Net Operating Revenues
2012	\$ 14,118,345	724,351	-	132,025	49,473	3,588	13,100	\$ 66,161	\$ 922,537	247.7	100%	\$ 922,537	6.53%
2013	\$ 14,375,126	803,293	-	141,066	29,446	5,496	107,829	\$ 142,771	\$ 1,087,130	251.1	98.6%	\$ 1,072,386	7.46%
2014	\$ 16,303,130	888,723	-	187,102	38,294	631	17,022	\$ 55,947	\$ 1,131,772	255.2	97.1%	\$ 1,098,726	6.74%
2015	\$ 15,323,351	887,454	-	249,801	95,887	25,481	12,181	\$ 133,549	\$ 1,270,804	256.7	96.5%	\$ 1,226,341	8.00%
2016	\$ 16,276,021	1,014,040	-	232,825	76,045	18,288	22,381	\$ 116,714	\$ 1,363,579	260.5	95.1%	\$ 1,296,770	7.97%
2017	\$ 15,787,715	1,028,064	-	229,644	91,568	31,760	24,073	\$ 147,401	\$ 1,405,109	267.0	92.8%	\$ 1,303,554	8.26%
2018	\$ 16,177,518	1,073,342	-	263,628	127,327	5,398	26,543	\$ 159,268	\$ 1,496,238	275.8	89.8%	\$ 1,343,899	8.31%
2019	\$ 16,610,831	1,087,209	-	236,762	118,701	687	20,961	\$ 140,349	\$ 1,464,321	281.1	88.1%	\$ 1,290,586	7.77%
2020	\$ 16,762,359	967,069	-	211,571	163,402	-	21,663	\$ 185,065	\$ 1,363,705	284.3	87.1%	\$ 1,188,446	7.09%
2021	\$ 16,877,505	1,110,202	-	339,155	125,121	12,957	21,543	\$ 159,621	\$ 1,608,978	293.5	84.4%	\$ 1,357,984	8.05%
2022	\$ 16,616,061	-	-	-	177,670	2,798	23,866	\$ 204,334	\$ 204,334	310.1	79.9%	\$ 163,233	0.98%

Indicator 3: State Aid

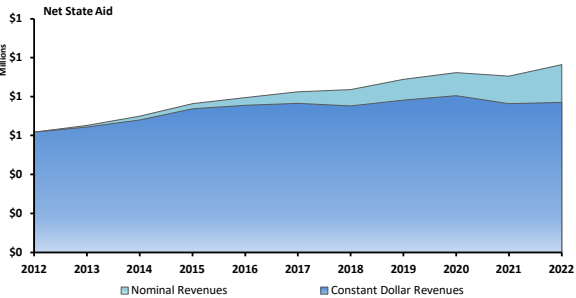


State Aid as a Percentage of Net Operating Revenues (Constant Dollars)



A trend showing decline in state aid as a percentage of total revenue is considered a warning indicator.

Rating: State aid levels as a percentage of operating revenues has remained consistent, and the town is not overly reliant on it as a revenue source - neutral.



Fiscal Year	Cherry Sheet Revenue Less Offsets	Less State Assessments	Net State Aid	CPI-U, prior calendar year	CPI-U adjustment	Net State Aid (Constant Dollars)	Net Operating Revenues (Constant Dollars)	Net State Aid as % Operating Revenue
2012	770,462	(153,133)	\$ 617,329	247.7	100.0%	\$ 617,329	\$ 14,118,345	4.4%
2013	813,834	(161,325)	\$ 652,509	251.1	98.6%	\$ 643,660	\$ 14,375,126	4.5%
2014	839,004	(139,345)	\$ 699,659	255.2	97.1%	\$ 679,230	\$ 16,303,130	4.2%
2015	843,269	(79,033)	\$ 764,236	256.7	96.5%	\$ 737,497	\$ 15,323,351	4.8%
2016	875,154	(80,692)	\$ 794,462	260.5	95.1%	\$ 755,537	\$ 16,276,021	4.6%
2017	908,344	(83,903)	\$ 824,441	267.0	92.8%	\$ 764,854	\$ 15,787,715	4.8%
2018	915,578	(79,033)	\$ 836,545	275.8	89.8%	\$ 751,372	\$ 16,177,518	4.6%
2019	969,924	(82,140)	\$ 887,784	281.1	88.1%	\$ 782,453	\$ 16,610,831	4.7%
2020	1,016,986	(93,450)	\$ 923,536	284.3	87.1%	\$ 804,846	\$ 16,762,359	4.8%
2021	1,008,354	(103,210)	\$ 905,144	293.5	84.4%	\$ 763,945	\$ 16,877,505	4.5%
2022	1,052,282	(87,390)	\$ 964,892	310.1	79.9%	\$ 770,807	\$ 16,616,061	4.6%

State Aid Receipts Detail

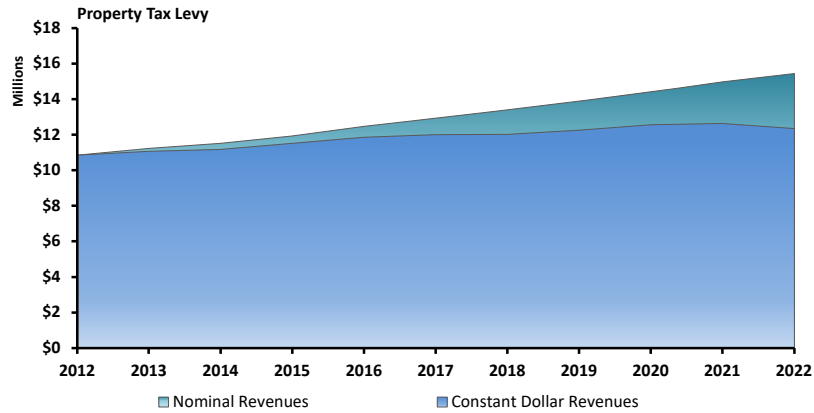
Fiscal Year	Chapter 70 Aid	Charter Tuition Reimbursement	School Lunch (Offset)	School Choice Receiving Tuition (Offset)	Unrestricted General Government Aid	Veterans' Benefits	Exemptions: VBS and Elderly	State Owned Land	Public Libraries (Offset)	Total State Aid Revenues
2012	-	-	-	-	571,169	23,303	20,448	155,542	7,082	\$ 777,544
2013	-	-	-	-	615,686	21,008	21,548	155,592	6,246	\$ 820,080
2014	-	-	-	-	630,240	26,682	23,413	158,669	6,213	\$ 845,217
2015	42,110	-	-	-	647,718	32,647	23,350	97,444	8,707	\$ 851,976
2016	42,110	-	-	-	671,036	40,105	24,459	97,444	9,365	\$ 884,519
2017	42,110	-	-	-	699,891	38,013	25,059	103,271	9,368	\$ 917,712
2018	43,420	-	-	-	727,187	18,686	23,113	103,172	7,842	\$ 923,400
2019	65,200	-	-	-	752,639	22,026	24,626	105,433	8,370	\$ 978,294
2020	65,200	-	-	-	772,960	30,597	28,953	119,276	9,000	\$ 1,025,986
2021	65,200	-	-	-	772,960	17,612	30,203	122,379	10,975	\$ 1,019,329
2022	65,470	-	-	-	800,014	15,636	29,044	142,118	12,071	\$ 1,064,353

State Assessments Detail

Fiscal Year	County Tax	Mosquito Control	Air Pollution	RMV Non-Renewal Surcharge	MBTA/Regional Transit	Special Education	School Choice/Charter Sending Tuition	Other School Sending Tuition	Total State Assessments
2012	-	26,396	1,978	4,720	46,408	-	-	73,631	\$ 153,133
2013	-	27,720	11,881	4,920	41,954	-	-	74,850	\$ 161,325
2014	-	27,856	1,938	4,500	42,285	-	-	62,766	\$ 139,345
2015	-	27,945	1,975	4,800	44,313	-	-	-	\$ 79,033
2016	-	27,881	1,993	4,800	46,018	-	-	-	\$ 80,692
2017	-	30,760	2,043	4,800	46,300	-	-	-	\$ 83,903
2018	-	28,854	2,013	4,120	44,046	-	-	-	\$ 79,033
2019	-	30,872	2,068	4,120	45,080	-	-	-	\$ 82,140
2020	-	31,268	2,091	4,440	55,651	-	-	-	\$ 93,450
2021	-	33,173	2,142	4,100	63,795	-	-	-	\$ 103,210
2022	-	34,167	2,202	4,100	46,921	-	-	-	\$ 87,390

Indicator 4: Property Tax Revenue

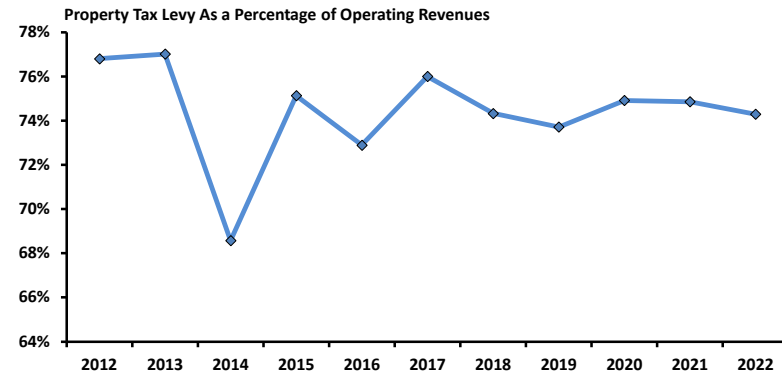
Strongly favorable Favorable **Neutral** Unfavorable Strongly Unfavorable



Tax levy growth is attributed both to the 2.5% annual increase in the levy limit allowed by Proposition 2.5, as well as any new growth. See indicators 4a - Levy Limit, and 4b - Assessed Values, for more detailed information.

The increase in property tax revenues, adjusted for inflation, indicates a city or town may be able to fund a consistent level of service into the future.

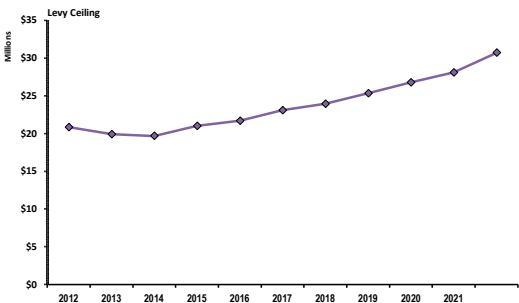
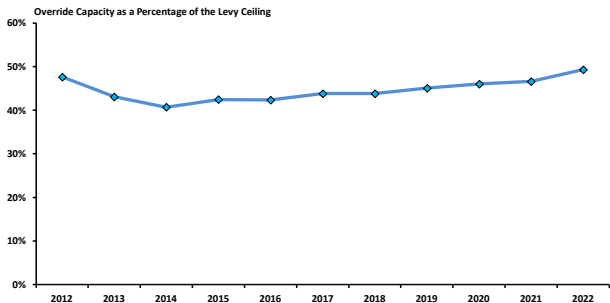
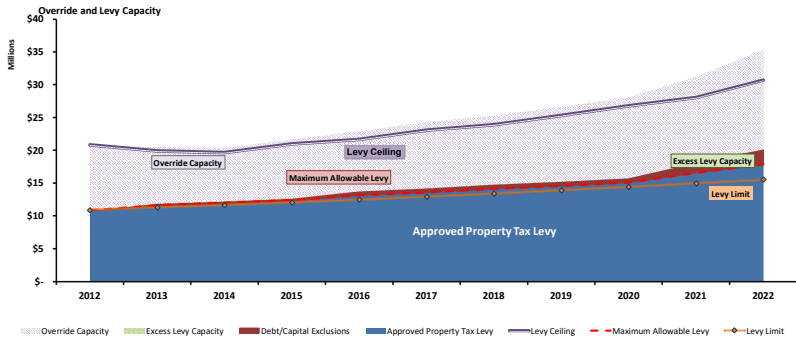
Rating: After accounting for inflation, the town's property tax revenue has decreased between FY 2021 and FY2022, but property tax as a percentage of operating revenues has remaining in the 73% to 74% of operating revenues since FY 2018 - rating neutral.



Fiscal Year	Property Tax Levy	Less Debt/Capital Exclusions	Net Property Tax Levy	CPI-U, prior calendar year	CPI-U adjustment	Net Tax Levy (constant dollars)	% Change from prior year	Prop Tax as a % Operating Revenue
2012	\$ 10,810,088	33,295	\$ 10,843,383	247.7	100.0%	\$ 10,843,383	0.00%	76.80%
2013	\$ 11,522,901	(298,448)	\$ 11,224,453	251.1	98.6%	\$ 11,072,225	2.11%	77.02%
2014	\$ 11,847,746	(332,161)	\$ 11,515,585	255.2	97.1%	\$ 11,179,347	0.97%	68.57%
2015	\$ 12,271,969	(341,711)	\$ 11,930,258	256.7	96.5%	\$ 11,512,840	2.98%	75.13%
2016	\$ 13,087,996	(612,458)	\$ 12,475,538	260.5	95.1%	\$ 11,864,299	3.05%	72.89%
2017	\$ 13,545,981	(612,516)	\$ 12,933,465	267.0	92.8%	\$ 11,998,690	1.13%	76.00%
2018	\$ 14,055,000	(667,537)	\$ 13,387,463	275.8	89.8%	\$ 12,024,424	0.21%	74.33%
2019	\$ 14,543,327	(650,125)	\$ 13,893,202	281.1	88.1%	\$ 12,244,842	1.83%	73.72%
2020	\$ 15,052,352	(642,408)	\$ 14,409,944	284.3	87.1%	\$ 12,558,022	2.56%	74.92%
2021	\$ 16,526,481	(1,556,435)	\$ 14,970,046	293.5	84.4%	\$ 12,634,784	0.61%	74.86%
2022	\$ 17,776,351	(2,324,010)	\$ 15,452,341	310.1	79.9%	\$ 12,344,144	-2.30%	74.29%

Indicator 4a: Levy Limit Analysis

Strongly favorable **Favorable** Neutral Unfavorable Strongly Unfavorable



The levy ceiling (an amount equal to 2.5% of the community's total assessed value) is a cap on the size of a city or town's maximum allowable levy. Although a community can pass an override or a debt exclusion to exceed its levy limit, it cannot exceed the levy ceiling. If the levy limit calculation produces a number greater than the levy ceiling, the ceiling must be used in its place. If a community cannot increase its levy limit normally, it is said to have reached the "levy cap."

When a community hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment also severely hampers a town's ability to expand services or finance large capital projects through an override or exclusions, since the levy ceiling is directly tied to a town's override capacity (the difference between the levy limit and the levy ceiling).

Rating: The town has a high level of override capacity - favorable.

Levy Limit Calculation

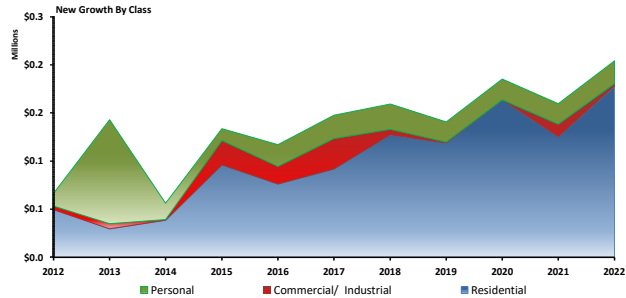
Fiscal Year	Prior Year Tax Levy Limit	Amended Prior Growth	2.5% Increase	Certified New Growth	Override	Levy Limit	Debt/Capital Exclusions	Maximum Allowable Levy	Approved Property Tax Levy	Excess Levy Capacity	Levy Ceiling	Override Capacity	Override Capacity as % Levy Ceiling
2012	\$ 10,569,917	-	264,248	66,161	-	10,900,326	(33,295)	\$ 10,867,031	10,810,088	56,943	\$ 20,820,662	\$ 9,920,336	47.65%
2013	\$ 10,900,326	-	272,508	147,771	-	11,315,605	298,448	\$ 11,614,053	11,522,901	91,152	\$ 19,894,511	\$ 8,578,906	43.12%
2014	\$ 11,315,605	-	282,890	55,947	-	11,654,442	332,161	\$ 11,986,603	11,847,746	138,857	\$ 19,647,573	\$ 8,013,131	40.74%
2015	\$ 11,654,442	-	291,361	133,549	-	12,079,352	341,711	\$ 12,421,063	12,271,969	149,094	\$ 20,999,262	\$ 8,919,910	42.48%
2016	\$ 12,079,352	-	301,984	116,714	-	12,498,050	612,458	\$ 13,110,508	13,087,996	22,512	\$ 21,683,227	\$ 9,185,177	42.36%
2017	\$ 12,498,050	-	312,451	147,401	-	12,957,902	612,516	\$ 13,570,418	13,545,981	24,437	\$ 23,068,769	\$ 10,110,867	43.83%
2018	\$ 12,957,902	-	323,948	159,268	-	13,441,118	667,537	\$ 14,108,655	14,055,000	53,655	\$ 23,919,333	\$ 10,478,215	43.81%
2019	\$ 13,441,118	-	336,028	140,349	-	13,917,498	650,125	\$ 14,567,620	14,543,327	24,293	\$ 25,336,806	\$ 11,419,311	45.07%
2020	\$ 13,917,495	-	347,937	185,065	-	14,450,497	642,408	\$ 15,092,905	15,052,352	40,553	\$ 26,783,544	\$ 12,333,047	46.05%
2021	\$ 14,450,497	-	361,262	159,621	-	14,971,380	1,556,435	\$ 16,527,815	16,526,481	1,334	\$ 28,068,073	\$ 13,096,693	46.66%
2022	\$ 14,971,380	-	374,285	204,334	-	15,549,999	2,324,010	\$ 17,874,009	17,776,351	97,658	\$ 30,712,425	\$ 15,162,426	49.37%

Data Source: DLS Gateway - Levy Limit, DE-1, Tax Recap

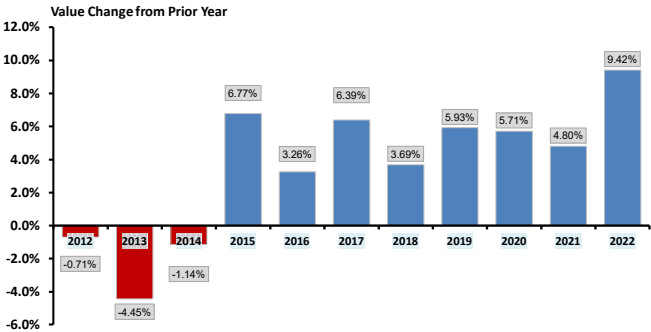
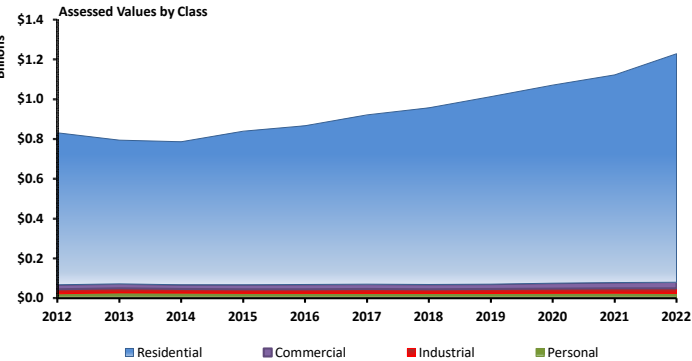
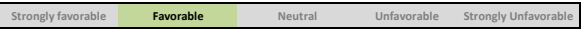
New Growth Analysis

Fiscal Year	Residential	Commercial/ Industrial	Personal	Total New Growth
2012	49,473	3,588	13,100	\$ 66,161
2013	29,446	5,496	107,829	\$ 147,771
2014	38,294	631	17,022	\$ 55,947
2015	95,887	25,481	12,181	\$ 133,549
2016	76,045	18,288	22,381	\$ 116,714
2017	91,568	31,760	24,073	\$ 147,401
2018	127,327	5,398	26,543	\$ 159,268
2019	118,701	687	20,961	\$ 140,349
2020	163,402	-	21,663	\$ 185,065
2021	126,121	12,957	21,543	\$ 159,621
2022	177,670	2,798	23,866	\$ 204,334

Data Source: DLS Gateway - LA-13



Indicator 4a: Assessed Values



DRAFT NARRATIVE

Rating: Property values in the town have grown steadily since FY 2015 - favorable.

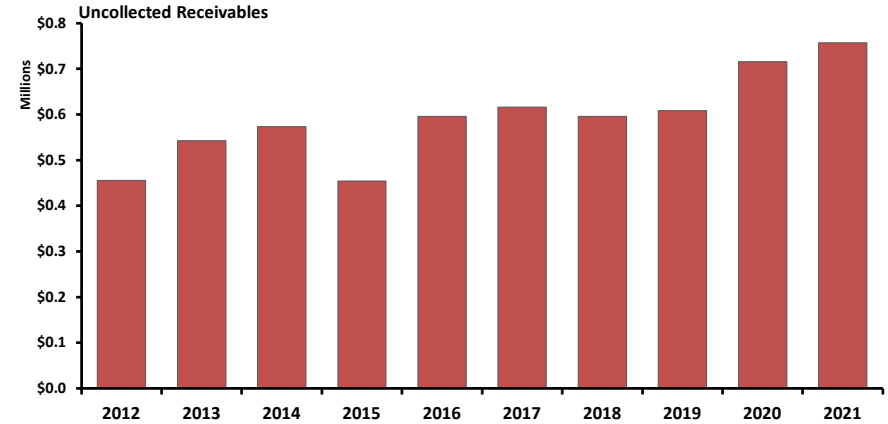
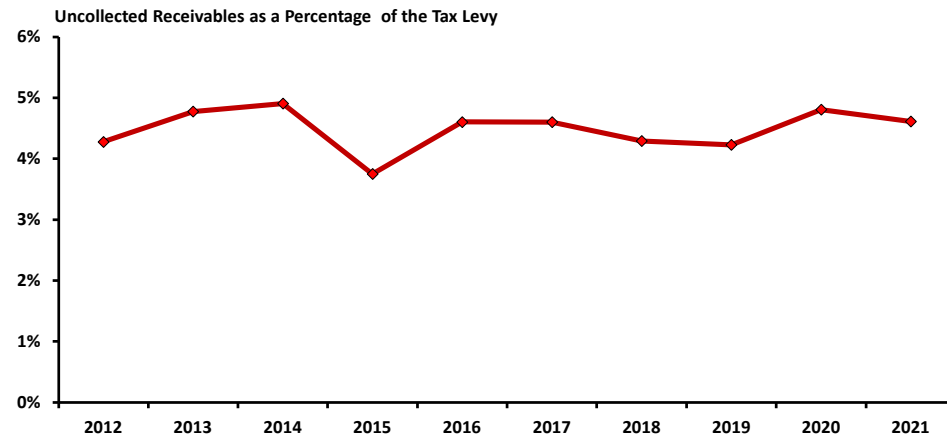
Assessed Values

Fiscal Year	Residential	Commercial	Industrial	Personal	Total Value	Value Change from Prior Year	Levy Ceiling
2012	765,066,060	22,946,730	23,476,000	21,337,700	\$ 832,826,490	-0.71%	\$ 20,820,662
2013	722,665,025	23,054,873	21,860,300	28,200,260	\$ 795,780,458	-4.45%	\$ 19,894,511
2014	718,263,965	22,162,506	20,826,900	25,449,540	\$ 786,702,911	-1.14%	\$ 19,667,573
2015	771,142,585	22,567,532	21,811,500	24,148,880	\$ 839,970,497	6.77%	\$ 20,999,262
2016	798,445,860	24,481,951	20,356,600	24,044,670	\$ 867,329,081	3.26%	\$ 21,683,227
2017	851,897,525	24,623,054	22,106,100	24,124,090	\$ 922,750,769	6.39%	\$ 23,068,769
2018	886,808,965	24,292,362	22,098,200	23,573,800	\$ 956,773,327	3.69%	\$ 23,919,333
2019	942,214,104	24,985,971	22,388,200	23,883,980	\$ 1,013,472,255	5.93%	\$ 25,336,806
2020	996,170,253	27,367,668	24,210,800	23,593,040	\$ 1,071,341,761	5.71%	\$ 26,783,544
2021	1,043,712,067	29,055,754	24,354,200	25,600,890	\$ 1,122,722,911	4.80%	\$ 28,068,073
2022	1,147,095,764	30,924,543	25,506,700	24,969,980	\$ 1,228,496,987	9.42%	\$ 30,712,425
\$ Change Since FY2012	\$ 382,029,704	\$ 7,977,813	\$ 2,030,700	\$ 3,632,280	\$ 395,670,497		\$ 9,891,762
% Change Since FY2012	49.93%	34.77%	8.65%	17.02%	47.51%		47.51%

Data Source: DLS Municipal Databank

Indicator 5: Uncollected Receivables as a Percentage of Tax Levy

Strongly favorable	Favorable	Neutral	Unfavorable	Strongly Unfavorable
--------------------	-----------	---------	-------------	----------------------



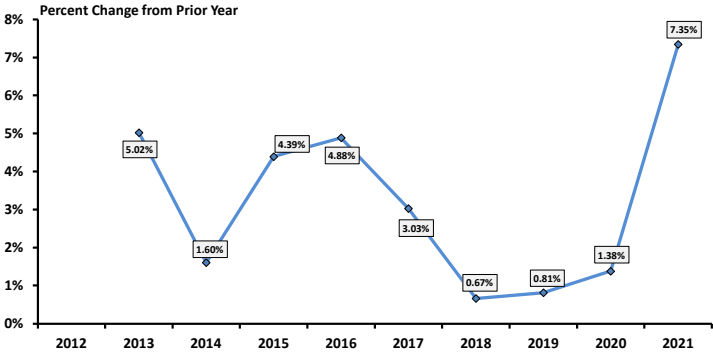
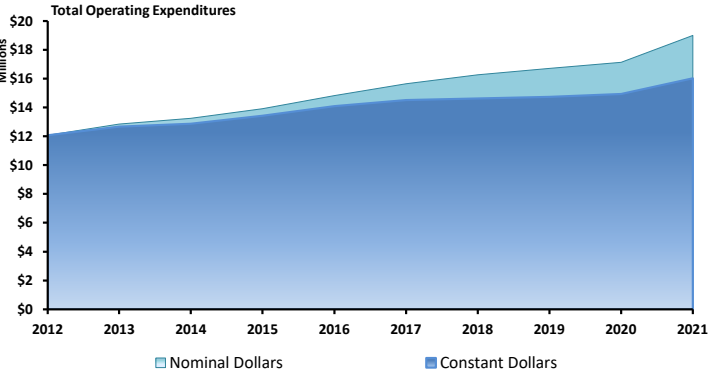
A trend of uncollected property tax receivables greater than 5% of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as to whether the town will have available revenue to fund its appropriations.

Rating: Uncollected receivables have hovered just below 5% of the tax levy in recent years, a balance that should be monitored since the overall trend in uncollected receivables is growing - neutral.

Fiscal Year	Property Tax Levy	Less Overlay	Property Tax Levy (Net of Overlay)	Cumulative Uncollected Receivables as of June 30th	Cumulative Uncollected Receivables as % Tax Levy
2012	\$ 10,810,088	(167,380)	10,642,708	\$ 455,397	4.3%
2013	\$ 11,522,901	(165,881)	11,357,020	\$ 542,496	4.8%
2014	\$ 11,847,746	(171,424)	11,676,322	\$ 573,069	4.9%
2015	\$ 12,271,969	(167,241)	12,104,728	\$ 454,106	3.8%
2016	\$ 13,087,996	(154,137)	12,933,859	\$ 595,722	4.6%
2017	\$ 13,545,981	(160,352)	13,385,629	\$ 616,046	4.6%
2018	\$ 14,055,000	(163,057)	13,891,943	\$ 596,131	4.3%
2019	\$ 14,543,327	(151,407)	14,391,920	\$ 608,767	4.2%
2020	\$ 15,052,352	(159,691)	14,892,661	\$ 715,837	4.8%
2021	\$ 16,526,481	(113,056)	16,413,425	\$ 756,950	4.6%

Indicator 6: Operating Expenditures

Strongly favorable	Favorable	Neutral	Unfavorable	Strongly Unfavorable
--------------------	-----------	---------	-------------	----------------------



A steep increase in annual operating costs, after accounting for inflation, may indicate that a community's expenses are unsustainable without accompanying revenue increases or budget adjustments

Rating: The town's operating expenditures declined between FY 2016 to FY 2018. Since then, expenses have grown in a stable and manageable manner - neutral. (Note, the spike in FY 2021 appears to be due to a new debt exclusion for a new PRSD middle/high school)

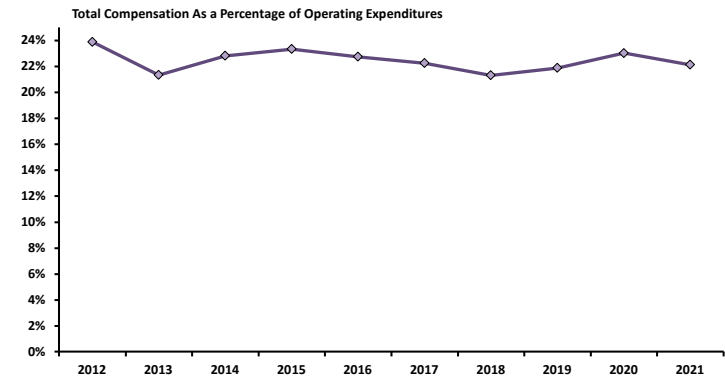
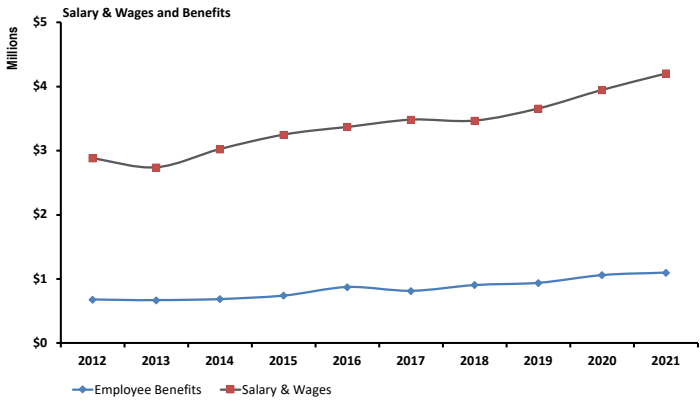
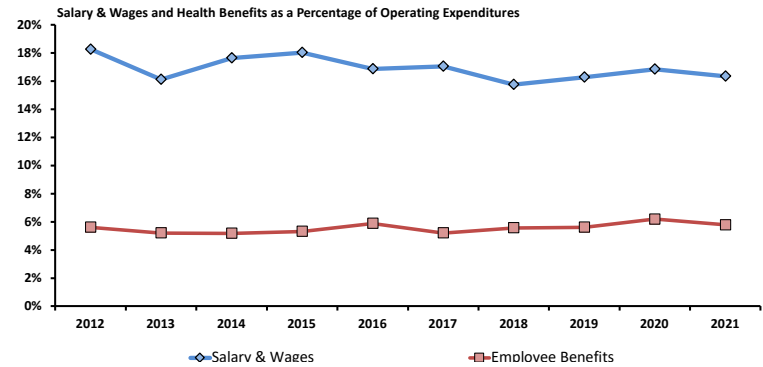
Total Operating Expenditures

Fiscal Year	Operating: Nominal Dollars	CPI-U adjustment	Operating: Constant Dollars	% Change
2012	\$ 12,056,419	100.00%	\$ 12,056,419	
2013	\$ 12,835,940	98.64%	\$ 12,661,856	5.02%
2014	\$ 13,251,565	97.08%	\$ 12,864,639	1.60%
2015	\$ 13,916,873	96.50%	\$ 13,429,946	4.39%
2016	\$ 14,811,564	95.10%	\$ 14,085,872	4.88%
2017	\$ 15,642,691	92.77%	\$ 14,512,104	3.03%
2018	\$ 16,264,786	89.82%	\$ 14,608,793	0.67%
2019	\$ 16,709,731	88.14%	\$ 14,727,203	0.81%
2020	\$ 17,132,053	87.15%	\$ 14,930,294	1.38%
2021	\$ 18,989,603	84.40%	\$ 16,027,307	7.35%

Schedule A Expenditure Categories

Fiscal Year	General Government	Public Safety	Education	Public Works	Human Services	Culture and Recreation	Debt Service	Fixed Costs/ Intergovernmental
2012	835,042	1,433,609	7,548,684	1,157,150	184,818	202,442	14,636	680,038
2013	854,140	1,502,952	8,157,058	1,185,425	198,037	223,322	-	715,006
2014	488,634	1,562,403	8,550,823	1,533,198	213,580	214,883	-	688,044
2015	497,968	1,570,245	8,966,647	1,347,582	552,994	192,647	-	788,790
2016	781,687	1,622,509	9,606,390	1,211,767	213,187	197,083	304,215	874,726
2017	758,321	1,673,684	10,089,025	1,345,098	198,384	233,196	311,683	1,033,300
2018	790,039	1,640,365	10,443,812	1,393,356	209,917	227,417	405,531	1,154,349
2019	873,309	1,721,307	10,595,581	1,471,682	201,898	255,810	391,763	1,198,381
2020	905,592	1,880,668	10,731,723	1,418,752	212,858	265,540	387,032	1,329,888
2021	1,000,111	2,052,622	12,026,714	1,613,977	218,164	268,502	376,379	1,433,134

Indicator 7: Personnel Costs



2008	\$	12,056,419	\$	28,775,911
2012	\$	12,056,419	2,202,548	677,778
2013	\$	12,835,940	2,070,549	668,508
2014	\$	13,251,565	2,337,493	685,997
2015	\$	13,916,873	2,508,640	740,039
2016	\$	14,811,564	2,497,628	873,200
2017	\$	15,642,691	2,666,739	814,542
2018	\$	16,264,786	2,562,741	904,955
2019	\$	16,709,731	2,719,313	938,873
2020	\$	17,132,053	2,885,564	1,060,992
2021	\$	18,989,603	3,104,551	1,098,528

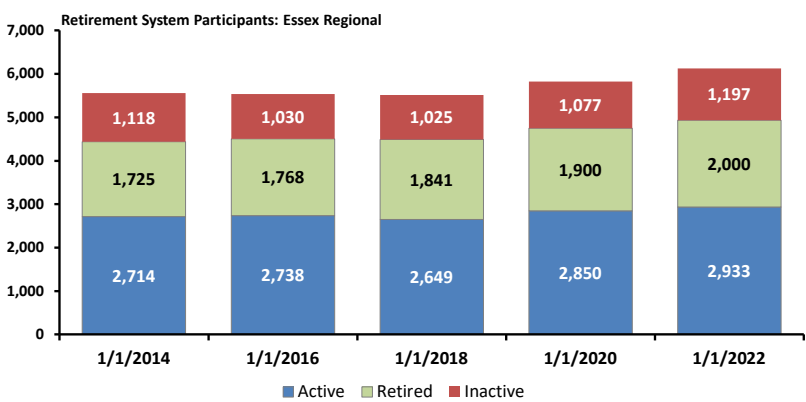
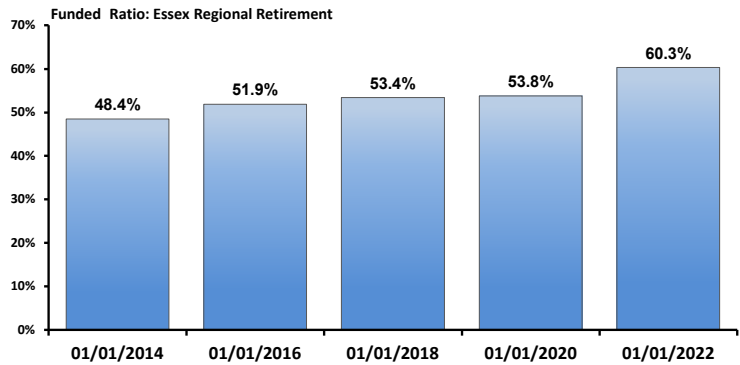
As a % of Operating Expenditures		
18.27%	5.62%	23.89%
16.13%	5.21%	21.34%
17.64%	5.18%	22.82%
18.03%	5.32%	23.34%
16.86%	5.90%	22.76%
17.05%	5.21%	22.26%
15.76%	5.56%	21.32%
16.27%	5.62%	21.89%
16.84%	6.19%	23.04%
16.35%	5.78%	22.13%

Rating: The town has managed to keep salaries, wages, and benefits at stable and manageable levels. With that said, the town should consider what we view as necessary staffing solutions recommended by FMRB and the Collins Center - favorable.

Schedule A Personnel Categories				
Fiscal Year	Salary & Wages	Health Insurance	Retirement	Other EE Benefits
2012	2,202,548	329,028	305,750	43,000
2013	2,070,549	324,868	343,640	-
2014	2,337,493	284,890	354,231	46,876
2015	2,508,640	327,381	410,660	1,998
2016	2,497,628	393,032	429,177	50,991
2017	2,666,739	336,797	420,908	56,837
2018	2,562,741	386,702	458,278	59,975
2019	2,719,313	404,740	492,313	41,820
2020	2,885,564	482,829	533,480	44,683
2021	3,104,551	515,125	580,962	2,441

Indicator 8: Pension Liability

Strongly favorable	Favorable	Neutral	Unfavorable	Strongly Unfavorable
--------------------	-----------	---------	-------------	----------------------



Actuarial Accrued Liability (AAL) is the portion of the single sum amount at the valuation date that is required to provide for anticipated future events based upon the terms of the plan that is not provided for by future employer Normal Costs or employee contributions.

The actuarial valuation, performed every two years, makes various assumptions regarding factors including mortality, retirement, disability, and withdrawal rates as well as both payroll, salary increases, and investment returns.

The actuarial value of assets is determined by projecting the market value of assets as of the beginning of the prior plan year with the assumed rate of return during that year, accounting for deposits and disbursements with interest at the assumed rate of return. The actuarial value of the fund's assets as of the end of the prior year are subtracted from the AAL to determine the Unfunded Actuarial Accrued Liability (UAAL) as of the valuation date. Over time, annual pension contributions will accumulate Plan assets equal to the AAL, and the UAAL will be eliminated.

A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make pension payments.

Rating: Despite a positive trend in the system's funded ration in recent years, a significant long-term obligation remains for the town - neutral.

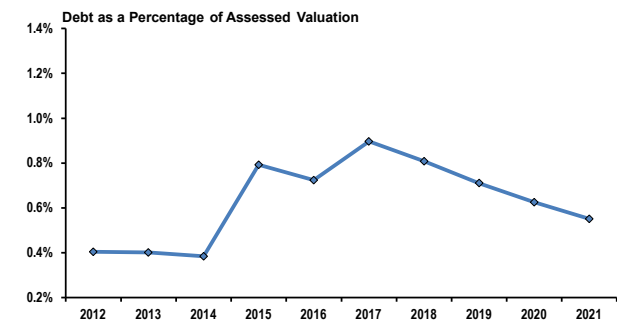
Report Date	Actuarial Accrued Liabilities	Unfunded Liability	% Funded	Assumed Rate of Return	Market Value of Plan Assets	Year Fully Funded
1/1/2014	\$ 676,474,202	\$ 348,746,229	48.4%	8.00%	\$ 344,991,750	2036
1/1/2016	\$ 745,583,658	\$ 358,844,560	51.9%	7.75%	\$ 374,182,007	2036
1/1/2018	\$ 843,829,627	\$ 393,498,781	53.4%	7.50%	\$ 467,474,289	2036
1/1/2020	\$ 945,878,852	\$ 437,119,495	53.8%	7.30%	\$ 524,562,922	2036
1/1/2022	\$ 1,052,734,165	\$ 417,796,715	60.3%	7.00%	\$ 705,486,056	2036

Report Date	Participants			Total Participants	Ratio of Active to Retired
	Active	Retired	Inactive		
1/1/2014	2,714	1,725	1,118	5,557	1.57
1/1/2016	2,738	1,768	1,030	5,536	1.55
1/1/2018	2,649	1,841	1,025	5,515	1.44
1/1/2020	2,850	1,900	1,077	5,827	1.50
1/1/2022	2,933	2,000	1,197	6,130	1.47

	Actual Rate of Return	5 years	10 years	Inception to Date
12/31/2017	17.31%	10.10%	5.69%	8.92%
12/31/2018	-1.79%	6.69%	9.82%	8.59%
12/31/2019	16.49%	8.05%	9.29%	8.81%
12/31/2020	12.17%	10.00%	9.01%	8.90%
12/31/2021	20.24%	12.50%	10.97%	9.20%

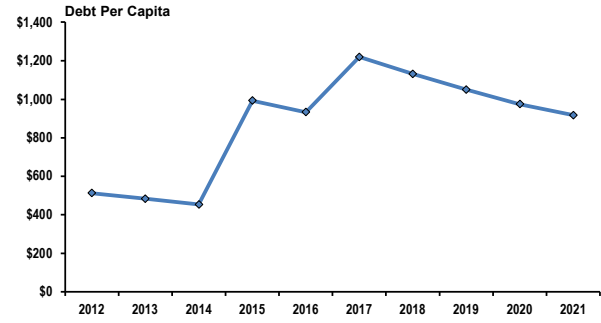
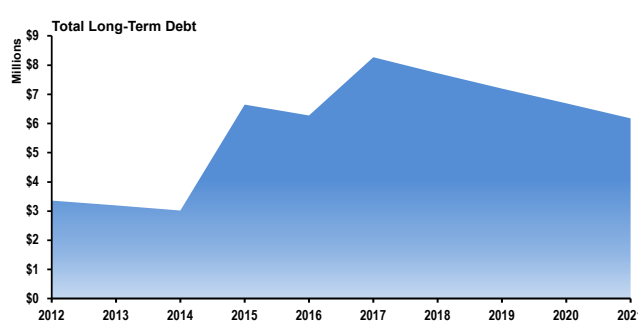
Indicator 9: Long-Term Debt

Strongly favorable Favorable Neutral Unfavorable Strongly Unfavorable



Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.

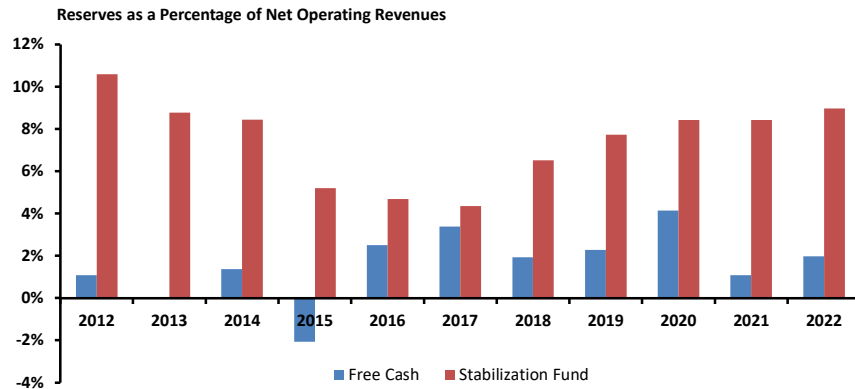
Rating: The town's debt burden has decreased steadily since FY 2017 and remains manageable - favorable.



Fiscal Year	Assessed Valuation	Bonds Outstanding	Population	Debt as % Assessed Valuation	Debt Per Capita
2012	\$ 832,826,490	3,361,000	6,558	0.40%	\$ 513
2013	\$ 795,780,458	3,190,000	6,606	0.40%	\$ 483
2014	\$ 786,702,911	3,015,000	6,648	0.38%	\$ 454
2015	\$ 839,970,497	6,650,000	6,698	0.79%	\$ 993
2016	\$ 867,329,081	6,275,000	6,727	0.72%	\$ 933
2017	\$ 922,750,769	8,265,000	6,781	0.90%	\$ 1,219
2018	\$ 956,773,327	7,730,000	6,830	0.81%	\$ 1,132
2019	\$ 1,013,472,255	7,195,000	6,853	0.71%	\$ 1,050
2020	\$ 1,071,341,761	6,695,000	6,868	0.62%	\$ 975
2021	\$ 1,122,722,911	6,180,000	6,737	0.55%	\$ 917

Indicator 11: Reserves

Strongly favorable	Favorable	Neutral	Unfavorable	Strongly Unfavorable
--------------------	-----------	---------	-------------	----------------------



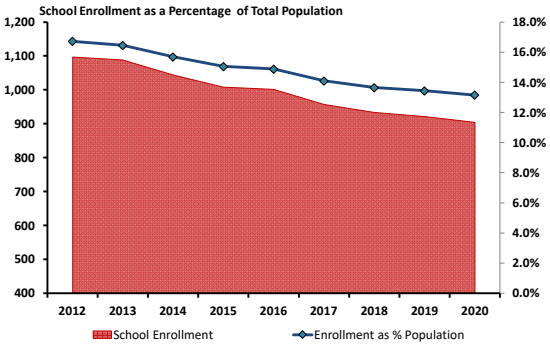
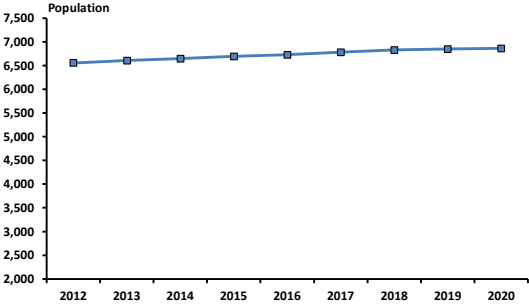
Maintaining a healthy level of reserves allows a town to finance emergencies and other unforeseen needs, hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

Declining reserves as a percentage of a town's net operating revenue is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance town obligations in the face of an emergency. Reserves below 5-7% of revenues may be considered unfavorable. Ideally, town reserve levels should be set by policy.

Rating: While reserves as a percentage of general fund revenues have remained above 9.5% since FY 2019, free cash levels have also decreased since FY 2020, which the town should address - neutral.

Fiscal Year					As a Percentage of General Fund Revenues		
	Free Cash	General Stabilization Fund Previous Year-End	Combined Reserves	General Fund Revenue	Free Cash	Stabilization Fund	Combined
2012	137,230	1,350,843	\$ 1,488,073	\$ 12,770,002	1.07%	10.58%	11.65%
2013	-	1,197,118	\$ 1,197,118	\$ 13,657,968	0.00%	8.76%	8.76%
2014	190,083	1,176,800	\$ 1,366,883	\$ 13,944,330	1.36%	8.44%	9.80%
2015	(307,311)	770,657	\$ 463,346	\$ 14,831,175	-2.07%	5.20%	3.12%
2016	395,270	739,528	\$ 1,134,798	\$ 15,782,677	2.50%	4.69%	7.19%
2017	576,589	742,466	\$ 1,319,055	\$ 17,053,708	3.38%	4.35%	7.73%
2018	334,471	1,125,707	\$ 1,460,178	\$ 17,290,196	1.93%	6.51%	8.45%
2019	407,463	1,380,486	\$ 1,787,949	\$ 17,883,670	2.28%	7.72%	10.00%
2020	760,265	1,545,068	\$ 2,305,333	\$ 18,365,714	4.14%	8.41%	12.55%
2021	217,320	1,704,735	\$ 1,922,055	\$ 20,238,207	1.07%	8.42%	9.50%
2022	418,107	1,905,869	\$ 2,323,976	\$ 21,244,068	1.97%	8.97%	10.94%

Indicator 12: Population and Enrollment



A trend in population growth over time could result in the need for increased government services. As the number of residents increase, there could be a greater need for government spending. Additionally, a population increase may lead to more school-age children, which greatly impacts education costs.

Rating: While the population remains relatively stable, there has been a moderate decline in school enrollment, a trend the town should monitor - neutral.

Year				Annual % Change	
	Population	School Enrollment	Enrollment as % Population	Population	School Enrollment
2012	6,558	1,097	16.73%	0.74%	-4.19%
2013	6,606	1,088	16.47%	0.73%	-0.82%
2014	6,648	1,044	15.70%	0.64%	-4.04%
2015	6,698	1,008	15.05%	0.75%	-3.45%
2016	6,727	1,001	14.88%	0.43%	-0.69%
2017	6,781	957	14.11%	0.80%	-4.40%
2018	6,830	933	13.66%	0.72%	-2.51%
2019	6,853	921	13.44%	0.34%	-1.29%
2020	6,868	904	13.16%	0.22%	-1.85%

FINANCIAL MANAGEMENT ASSESSMENT

TOWN OF GROVELAND

NOVEMBER 2022



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

Financial Management Resource Bureau | DLS

www.mass.gov/dls

Zack Blake, FMRB Bureau Chief

Frank Gervasio, FMRB Project Manager



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

November 16, 2022

Board of Selectmen
Town of Groveland
183 Main Street
Groveland, MA 01834

Dear Selectmen,

I am pleased to present the enclosed Financial Management Assessment for the Town of Groveland. It is my hope that our guidance provides direction and serves as a resource for local officials as we build better government for our citizens.

If you have any questions regarding this report, please contact Zack Blake, Financial Management Resource Bureau Chief, at 617-626-2358 or blakez@dor.state.ma.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean R. Cronin".

Sean R. Cronin
Senior Deputy Commissioner

Supporting a Commonwealth of Communities

mass.gov/dls

TABLE OF CONTENTS

INTRODUCTION	2
COMMUNITY PROFILE.....	2
FINANCIAL MANAGEMENT STRUCTURE	3
RECOMMENDATIONS.....	4
1. <i>Conduct a Comprehensive Bylaw Review</i>	<i>4</i>
2. <i>Develop and Adopt Financial Policies</i>	<i>5</i>
3. <i>Transition the Board of Assessors from Elected to Appointed</i>	<i>6</i>
4. <i>Implement a Goal Setting Process for the Board of Selectmen and Town Administrator.....</i>	<i>6</i>
5. <i>Hold Quarterly Financial Presentations</i>	<i>7</i>
6. <i>Reactivate and Consider Reorganizing the Capital Planning Committee.....</i>	<i>7</i>
7. <i>Consider Adding Clerical Support for Town Administrator and Finance Department Heads.</i>	<i>8</i>
PEER COMMUNITY ANALYSIS	9
ACKNOWLEDGEMENTS	10

INTRODUCTION

At the request of the board of selectmen, the Division of Local Services (DLS) completed this financial management assessment for the Town of Groveland. Our review's scope encompassed the town's government structure, financial policies and procedures, and overall fiscal planning and strategy. As part of this project, we spoke with both elected and appointed staff and policymakers, including the board of selectmen, finance board chair, town administrator, treasurer/collector, town accountant, board of assessors chair, and assessing manager. After our initial discussions and the recent transition to a new management structure for the town, we felt the following tools, analysis and guidance would offer the most assistance to the town:

- Financial Management Recommendations
- Draft five-year financial forecast
- Financial indicators analysis
- Peer communities list and initial benchmarking analysis

Our hope is that these resources will assist with developing the town's financial management strategies to achieve its near- and long-term goals.

COMMUNITY PROFILE

Groveland is a small, rural town of just under 7,000 residents located along the Merrimack River to the south of Haverhill and West Newbury. The residential property class comprises 93% of its tax levy. The below table displays how certain town economic and financial demographics compare to the statewide average:

Indicator	Groveland	State average
Average single family tax bill	\$7,383	\$6,525
Income per capita, 2019	\$43,642	\$48,030
Equalized valuation per capita, 2020	\$165,341	\$202,012

The town is a member of the Pentucket Regional School District (PRSD) along with nearby Merrimac and West Newbury. Elementary students attend the Dr. Elmer S. Bagnall School, located in Groveland, while seventh to twelfth graders attend the Pentucket Regional Middle or High Schools. Students also have the option of going to the Essex North Shore Agricultural and Technical School or Whittier Regional Vocational Technical High School. The regional school district assessments to the town account for the majority of its spending, totaling 67% of the operating budget for Fiscal Year 2022. A

Proposition 2 ½ override of \$426,838 proposed by the PRSD was defeated by Groveland voters in May 2022. Town officials expect an additional attempt for an override by the district again in the near future.

A thorough review of the town's costs and revenue sources is available in the financial indicator analysis accompanying this report. As it shows, the town finds itself on solid financial footing. Despite a recent decrease in certified free cash, Groveland's combined reserves remain relatively high. Total assessed values have grown each year since Fiscal Year 2015 and new growth in the residential class has been steady.

FINANCIAL MANAGEMENT STRUCTURE

Groveland operates under an open town meeting-board of selectmen form of government. The board of selectmen, whose size increased from three to five members in 2013, appoints a town administrator to manage the day-to-day operations of the town. The position of town administrator is still relatively new to Groveland when in October 2021 the board hired their first. The town administrator previously served as the town's director of economic development, planning, and conservation beginning in March 2021 and previously served as the town planner beginning in September 2018.

Before the creation of the town administrator position, Groveland had a decentralized management structure overseen by a finance director/treasurer/collector who handled financial and personnel matters but lacked any formal authority to coordinate or oversee town wide affairs. The expectation today is for the town administrator to assume the same financial management responsibilities held by the prior finance director, but this sentiment is only reflected in the position's job description. A proposed bylaw codifying the town administrator's responsibilities has yet to be adopted, and the town's current bylaws still reflect the previous structure, with fiscal and budget related duties led by the finance director.

Groveland's financial management team consists of the town accountant, treasurer/collector, and assessing manager. While the town administrator does convene financial management team meetings, there is no bylaw or policy that guides their purpose, nor the development or maintenance of the town's operating or capital budgets. The town accountant is the most tenured member of the group, having joined the town five years ago. She previously served as an assistant town accountant in a nearby community. The treasurer/collector was originally hired as a clerk in August 2020, was promoted to assistant treasurer/collector in December 2020, and began her current role in October 2021. The assessing manager joined the town two years ago, serving in a different municipality's

assessing office for eleven years. She reports to a three-member elected board of assessors, which currently has vacancy.

As previously mentioned, the town has no bylaw or policies that guide the development of the annual operating budget or other financial processes, procedures, or long-term strategy. In the most recent budget cycle, the first under its new management structure, the town administrator consolidated departmental budget requests for review by the town's finance board. The finance board is made up of seven members, all appointed by the board of selectmen. As part of their review, the board meets with all department heads, and ultimately, with assistance from the town administrator and town accountant, provides a balanced budget recommendation to the board of selectmen. Favorable or unfavorable opinions from both boards are presented as part of each article on the town meeting warrant. In the future, the town intends to have the town administrator begin the budget process by presenting a balanced budget to the finance board, which was the process under the former finance director.

Our impression from town officials is that there is no capital planning process in place. As with the operating budget, there is no capital planning policy to guide the process or a long-term capital funding strategy. The town's bylaws establish a capital improvement committee to be appointed by the board of selectmen, however that board is dormant and has not met for several years. Appendix A of the town's Fiscal Year 2023 town meeting warrant included a one-page capital improvement plan with no recommended appropriations despite \$1.2 million in departmental requests. According to its most recent balance sheet submitted to the Bureau of Accounts within DLS, the town's capital stabilization fund balance totaled \$344,247.61 as of June 30, 2021.

RECOMMENDATIONS

1. Conduct a Comprehensive Bylaw Review

Given the recent restructuring of town government, Groveland should perform a thorough and comprehensive bylaw review to propose and enact changes that will bring its bylaws up to date with its current management model. The town's bylaws were last revised in 2019 and still reflect a consolidated Finance Director/Treasurer and Collector who has responsibility for the town's financial management. We therefore recommend that the town adopt the town administrator bylaw drafted and proposed by the town government study committee. The town's bylaws need to be updated to ensure clear lines of accountability for financial management and other day-to-day responsibilities, especially given the structural changes made in recent years.

The budget development process should also be codified into a town bylaw. As with the town administrator's role, adoption of a bylaw would establish accountability by assigning specific responsibilities to town officials and a timeline for these responsibilities to be completed. Among others, these would include: the presentation of preliminary revenue projections to a joint meeting of the board of selectmen, finance board, and school committee representatives; development and distribution of budget guidelines; department submission deadlines; preparation of a balanced budget by the town administrator for recommendation to the finance board; all finance and select board hearing dates; updated revenue projections and any budget adjustments; and, the final preparation of budget recommendations for town meeting.

In addition, we recommend that the town's capital improvement planning committee bylaw be updated to empower the town administrator to coordinate the process on behalf of the committee and prepare a five-year plan for the committee's review. This would mirror the town administrator's role in the development of the operating budget. Note that additional updates to this bylaw and committee are further recommended in this report.

2. Develop and Adopt Financial Policies

To provide instructive guidance for promoting sound, consistent fiscal planning and effective financial management, we encourage the board of selectmen to adopt a set of formal financial policies. At minimum, the topics we recommend for Groveland to explore include:

- Antifraud
- Capital planning
- Debt management
- Disbursements
- Financial reserves
- Revenue turnover
- Forecasting
- Investments
- Procurement conflict of interest
- Reconciliations
- Tax enforcement

These policies will strengthen the town's internal controls, provide instructive guidance, and promote consistency as local officials plan, direct, monitor, and protect municipal assets and resources.

As a model that could be converted for local adoption, Groveland could look to the policy manual that we recently created for the Town of Berlin, which we are transmitting along with the report as a Word document. Referring to the adopted policies of peer communities, who we will also identify and discuss in this report, may also be a good starting point. If the town would like to address additional policy topics over time, it can review the other manuals we have posted: [mass.gov/consulting-reports](https://www.mass.gov/consulting-reports).

We suggest the town administrator review our policy manuals and seek input from selectmen and finance board members on specific policy decision points, such as targets for reserve and debt levels, forecasting assumptions, and other specifics. A consensus between the two groups is desirable. The policies that relate to day-to-day operations should be discussed with professional staff from the financial management team, as well as the board of selectmen. Once any operational policy has been adopted, the board of selectmen and town administrator should ensure that it is distributed to all applicable parties, including all relevant department heads. Lastly, adopted policies should be reviewed periodically and updated as needed.

3. Transition the Board of Assessors from Elected to Appointed / Professional Development

We recommend that the Board of Assessors be converted to an appointed board. We also suggest that Groveland offer a stipend to those serving in these appointed seats as a means to entice professional assessors from surrounding communities who might serve. This is a model utilized successfully in other smaller Essex County communities. Additionally, we strongly encourage the town to invest in professional development opportunities for its current assessing manager. Once the assessing manager achieves a full designation, this position should be elevated to principal assessor.

Communities across Massachusetts are struggling to find qualified staff to hire in their assessing departments. Given the assessor's office has just one employee, the town should ensure it is giving the current assessing manager the tools and support needed to succeed in their role. As the role of the board members and principal assessor change, the town could explore offsetting new salary and stipend costs with reducing the amount of related work that is currently contracted out to a vendor to instead be performed by town staff.

4. Implement a Goal Setting Process for the Board of Selectmen and Town Administrator

We recommend the board of selectmen set goals for the town administrator annually. We suggest that at the beginning of each fiscal year, the board of selectmen reach consensus on a list of objectives for the upcoming year. Throughout the following months the town administrator should then provide updates on progress towards these goals. At the end of the fiscal year, the town administrator would then deliver a final status report for each objective. This report would then be followed by an annual performance review of the town administrator by the board of selectmen.

Establishing goals and objectives provides clarity and accountability between the board of selectmen, the town administrator, and the town's residents. With a straightforward list of long- and short- term objectives, realistic benchmarks to measure progress by, and open lines of communication, the town

administrator will have clear direction on how to work with town departments and others to achieve the board's agreed upon vision.

5. Hold Quarterly Financial Presentations

We recommend that Groveland hold quarterly meetings of the board of selectmen and finance board to review updates on the town's finances. It would also be beneficial to ensure Groveland's representatives on the Pentucket Regional School District Committee are invited. These meetings would be an opportunity for the town administrator and the rest of the financial management team, including the assessing manager, to present fiscal and other related updates simultaneously to the town's policymakers and answer or follow-up on any questions raised. The updates presented at these meetings should include:

- Current budget and actions needed prior to setting the tax rate
- Current fiscal year revenue and expenditure actual vs. budget
- Prior fiscal year end results
- Preliminary revenue projections for the ensuing fiscal year budget process
- New growth projections based on permits and development trends
- Budget-related developments from the Pentucket Regional School District

We recommend one of these meetings occur prior to the development and distribution of budget guidance to department heads by the town administrator. In that meeting, the town administrator could present her outlook for the upcoming fiscal year, and it would give the board of selectmen and finance board members an opportunity to ask questions and provide feedback. Perspective from school committee representatives, who will also have knowledge of the district's budget process and outlook, would prove to be valuable as well.

Perhaps most importantly, establishing a structure and schedule for these updates will also ensure that professional staff and elected policymakers are on the same page about the town's financial situation, especially ahead of budget development.

6. Reactivate and Consider Reorganizing the Capital Planning Committee

Groveland's capital planning committee should begin meeting again and fulfilling its role in the town's long-term planning process. Additionally, and as part of the comprehensive bylaw review recommended earlier, we suggest that officials reconsider the composition of the committee as it currently stands to include the town administrator, treasurer/collector, public safety department heads, highway superintendent, and representatives from the board of selectmen and finance board. This group is a balanced representation of capital-intensive departments, elected policy makers, and

professional staff focused on the long-term financial standing and needs of the town. Lastly, while the town has established a list of capital needs, no long-term funding strategy has been developed. This committee, in partnership with the town's financial management team and board of selectmen, should work together to develop a funding plan along with finalizing a capital planning policy. The forecasting tool and sample financial policies transmitted with this report can also assist with this effort.

7. Consider Adding Clerical Support for Town Administrator and Finance Department Heads

We recommend that Groveland consider hiring additional help to fulfill the administrative and other clerical needs of the board of selectmen, town administrator, town accountant, and assessing department. It is apparent that these financial department heads lack staff support needed to allow them to focus on more managerial-related responsibilities. Today, managers appear to focus more of their limited time and effort on tasks that should otherwise be completed by support staff. To use the town administrator as an example, she should be focused on collective bargaining negotiation strategies and succession planning for town departments, rather than posting town employment opportunities on various online job boards.

Our solution, which appears in line with the thinking of local officials we spoke with about adding new staff positions, is twofold:

- Hire a Municipal Assistant: This 10–15 hour per week position would provide administrative support to the board of selectmen and the town administrator, alleviating the clerical burden on the town's chief executive and administrative officers.
- Hire a Financial Clerk: This 10–15 hour per week position would support the town accountant and assessing department by assisting with any filing, data entry, and customer service-related duties, so the town accountant can focus on monitoring revenues and expenditures and the assessor on property valuations or other field work.

These two new staff positions will allow the town to maximize the investment it has already made in its financial management department heads. The town stands to benefit from better utilizing the skillsets of the individuals in these roles currently and could avoid burnout among staff in an environment where it is already difficult to hire experienced municipal finance professionals.

PEER COMMUNITY ANALYSIS

While analyzing Groveland's financial operations and conditions, we developed a list of peer communities based on a number of fiscal and socioeconomic datapoints that local officials might like to consider for future use. Local officials and residents alike often find it helpful to see their community in comparison to others. Based on the criteria shown in the table below, we have identified the following communities as Groveland's peers:

Municipality	County	2019 Population	2019 DOR Income Per Capita	Land Area	Population Density	2021 RO% of Total	2020 EQV Per Capita	FY 2022 Single Family Tax Bill	2021 Total Budget	School District
Groveland	ESSEX	6,752	\$43,642	8.88	760	93.4%	\$165,341	\$7,383	\$23,987,280	Regional
Berkley	BRISTOL	6,764	\$41,948	17	410	95.1%	\$143,685	\$5,790	\$25,857,803	Regional High School
Halifax	PLYMOUTH	7,749	\$43,560	16	484	90.4%	\$136,762	\$6,589	\$28,267,679	Regional
Hampden	HAMPDEN	4,966	\$46,241	20	253	84.8%	\$133,354	\$5,784	\$16,354,038	Regional
Merrimac	ESSEX	6,723	\$54,260	8	795	95.9%	\$143,767	\$7,483	\$23,028,517	Regional
Paxton	WORCESTER	5,004	\$39,965	15	341	95.7%	\$121,307	\$6,969	\$16,249,977	Regional
Rowley	ESSEX	6,161	\$50,745	18	338	86.2%	\$195,090	\$7,753	\$28,747,453	Regional

We also developed an initial list of benchmarks for the town to consider when comparing itself against its peers:

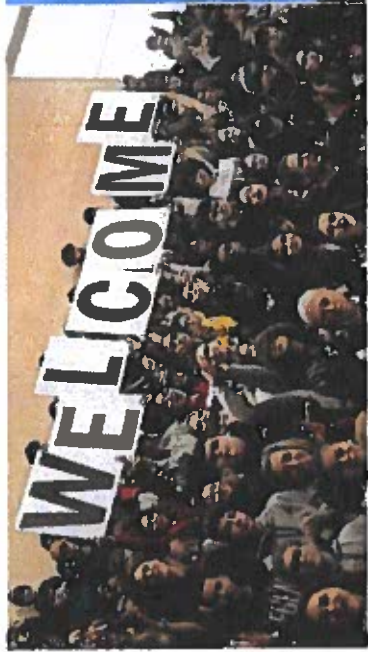
Municipality	County	Override Capacity as a % of Levy Ceiling	Excess Levy Capacity	Outstanding Debt Per Capita	Debt Service as a % of Budget, FY2021	Salary, wages, and health benefits as % of budget
Groveland	ESSEX	49	\$97,657	\$902	3.2%	17.9%
Berkley	BRISTOL	59	\$7,865	\$404	1.5%	41.9%
Halifax	PLYMOUTH	38	\$231,930	\$675	1.7%	38.1%
Hampden	HAMPDEN	25	\$899,822	\$484	1.5%	20.9%
Merrimac	ESSEX	42	\$204,118	\$1,683	5.6%	19.8%
Paxton	WORCESTER	31	\$248.	\$1,030	5.2%	26.9%
Rowley	ESSEX	48	\$15,272	\$6,426	11.7%	20.2%

FMRB was also in contact with the Collins Center, whose staff is in the process of developing a wage and classification plan for the town during the time of our review. The Center's project manager kindly included our list of peer communities with their own list to be used for a staffing survey. While our recommendations do not speak to human resources management, we strongly encourage the town to leverage the data provided in both reports and to act on recommendations by the Collins Center regarding human resources management, employee wages, and job classifications.

ACKNOWLEDGEMENTS

The following individuals were interviewed in preparing this review:

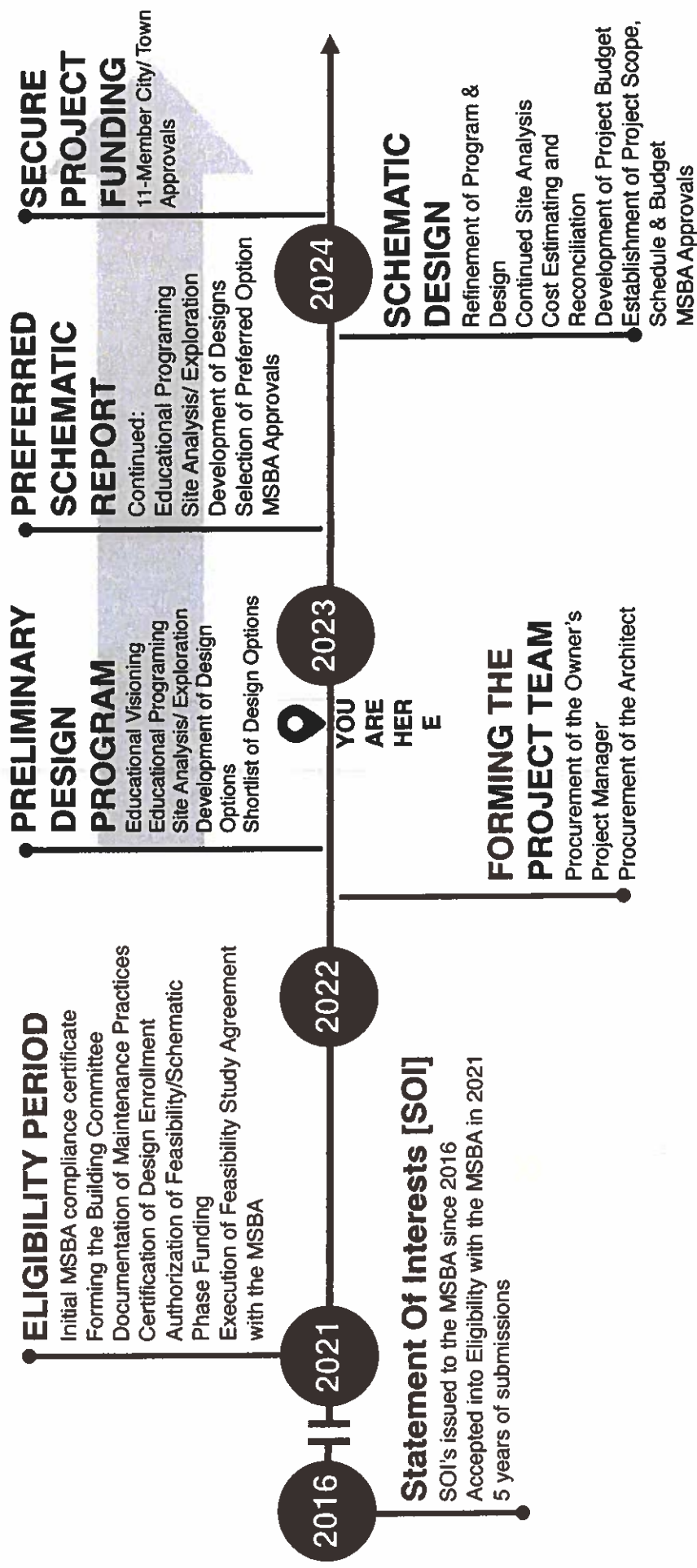
Edward Watson, Board of Selectmen Chair
Kathleen Kastrinelis, Board of Selectmen
Daniel MacDonald, Board of Selectmen
Jason Naves, Board of Selectmen
Ruth Rivard, Finance Board Chair
William Darke, Board of Assessors
Julie Yebba, Assessing Manager
Rebecca Oldham, Town Administrator
Michele Beegan, Treasurer/Tax Collector
Ellen Petrillo, Town Accountant



WT WHITTIER REGIONAL VOCATIONAL
TECHNICAL HIGH SCHOOL
HAVERHILL, MASSACHUSETTS



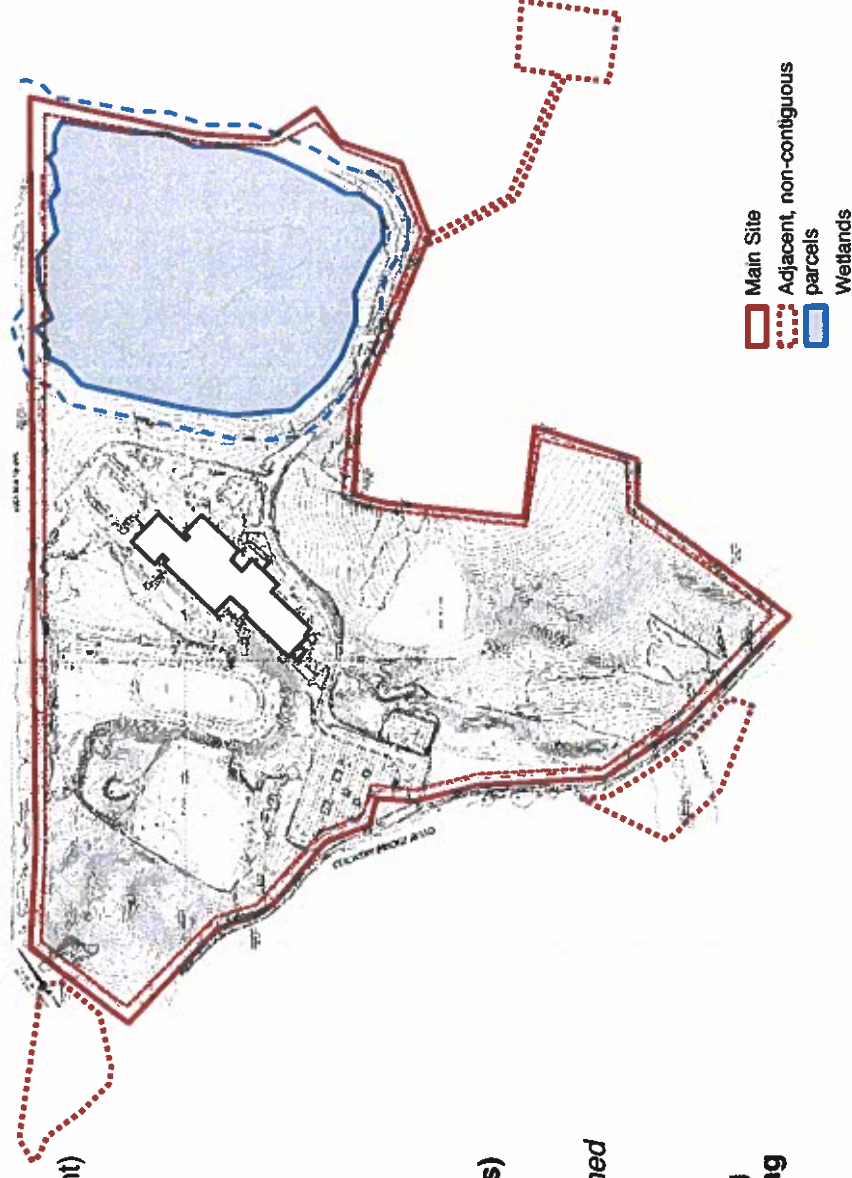
Phase 1 Project Milestones



EXISTING CONDITIONS SURVEY

- Aerial site survey completed (see diagram to the right)
- Utilities and topography were surveyed.
- Site conditions including landscaping and athletic fields were evaluated.
- Wetlands scientist provided an initial report.
Further investigations will be performed later in Module 3.
- Environmental Site Assessment (ESA) Identified some RECs (Recognized Environmental Conditions) including material piles and underground waste storage tanks
A Phase II study is recommended & will be performed later in Module 3

- Hazardous Materials were identified in locations typical for a building constructed in 1970 including gaskets, insulation, caulks, glues and waterproofing



EXISTING CONDITIONS SURVEY

Building doesn't comply with current ADA / MAAB code although reasonable measures have been taken to provide for accessibility



Main entry ramp too steep
with no handrail



Lack of accessible route
throughout the site



Auditorium lacks ADA/MAAB
compliant seating & accessible
route



Tiered multi-purpose space
without accessible route

EXISTING CONDITIONS SURVEY

Exterior Envelope



Brick construction doesn't meet current energy codes & needs repair, roofs & windows past serviceable life

Connected Stories



Multiple atria connect floors lacking code required separation or sprinkler & smoke protection systems

Non-Impact Resistant Wire Glass



Glazed opening contain wire glass that is not impact rated /no longer to code

EXISTING CONDITIONS SURVEY - SYSTEMS

- Building Mechanical & Electrical Systems are past their serviceable life
- Existing Emergency Power does not meet current code
- Existing Fire Alarm system is not compliant with current codes
- Existing Plumbing Fixtures Piping are old, not water conserving type & in need of replacement
- Existing Building is Non-Sprinklered
- AV systems in larger spaces are a mix of older systems & newer retrofits
- Most Food Service & Culinary equipment is beyond its serviceable life



Non-ADA compliant electrical panels



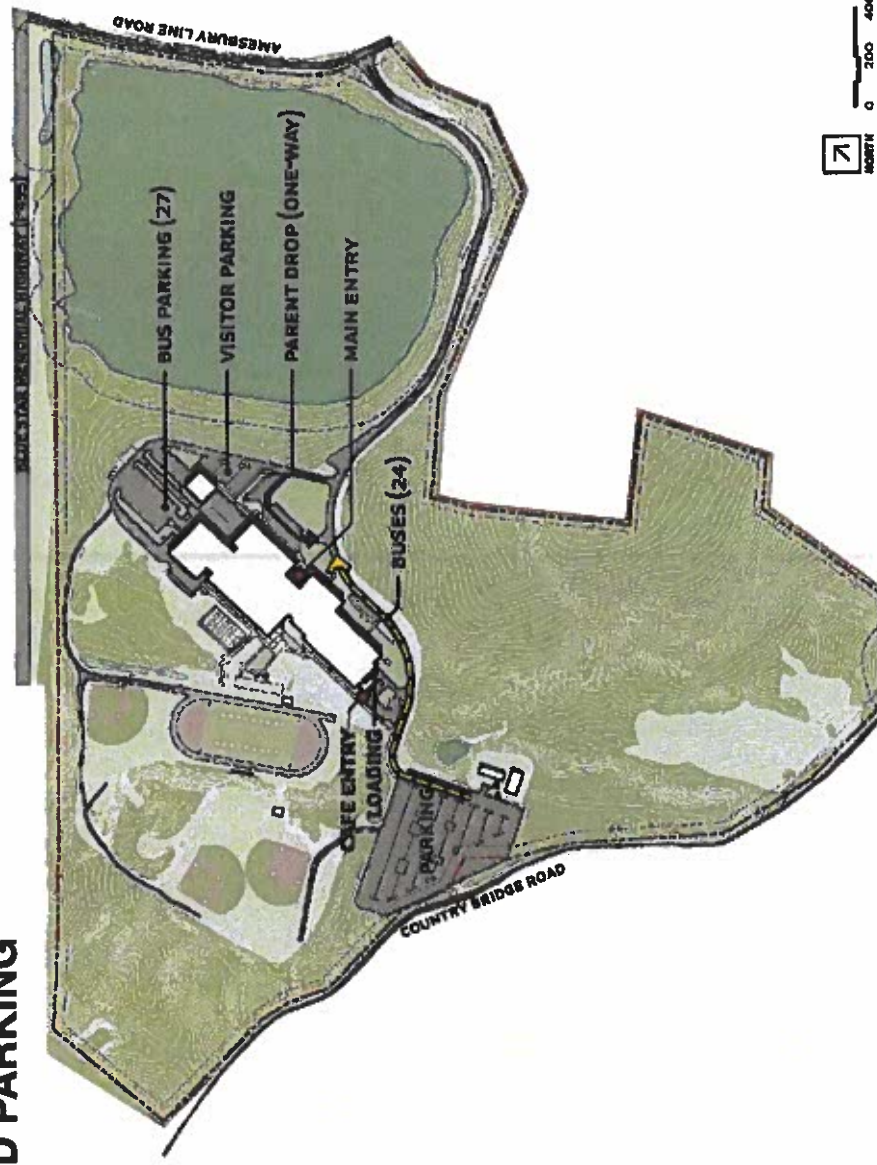
Non-compliant Lab piping



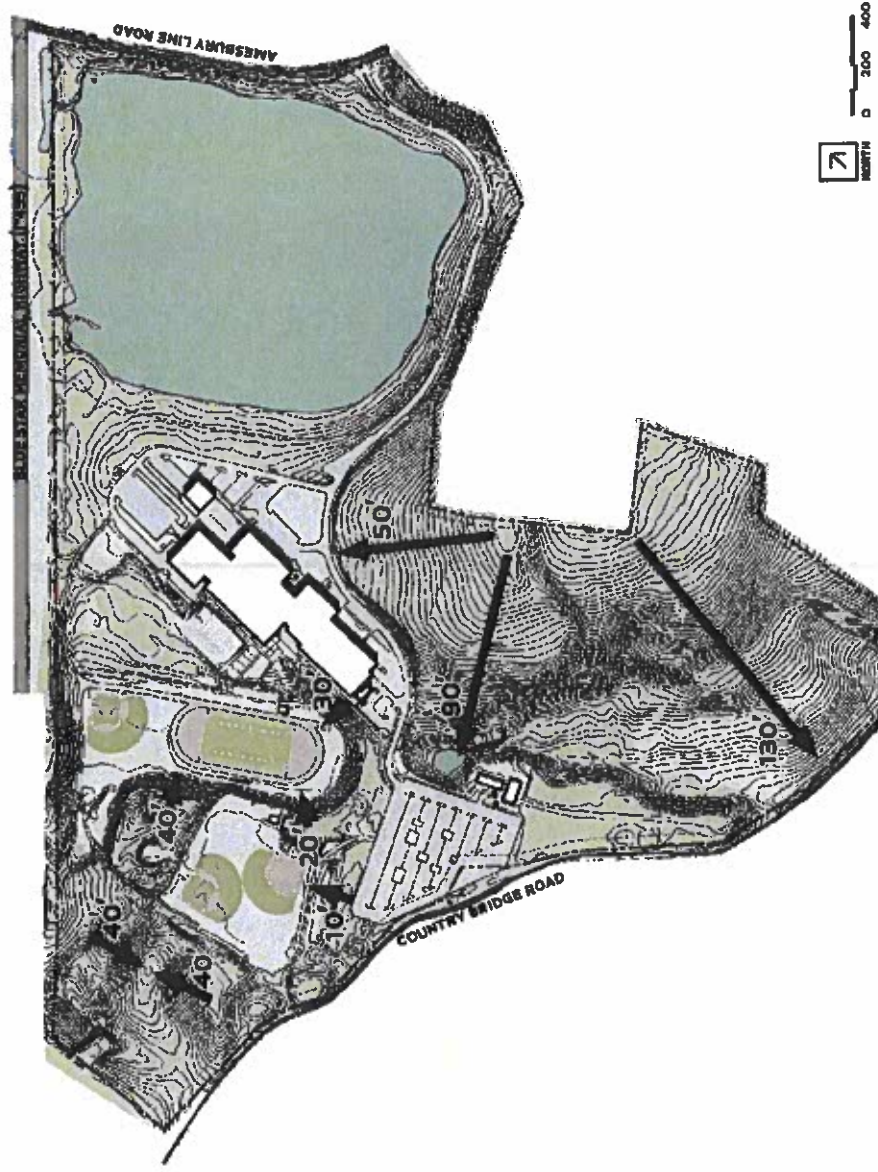
Older hot water boilers and pumps



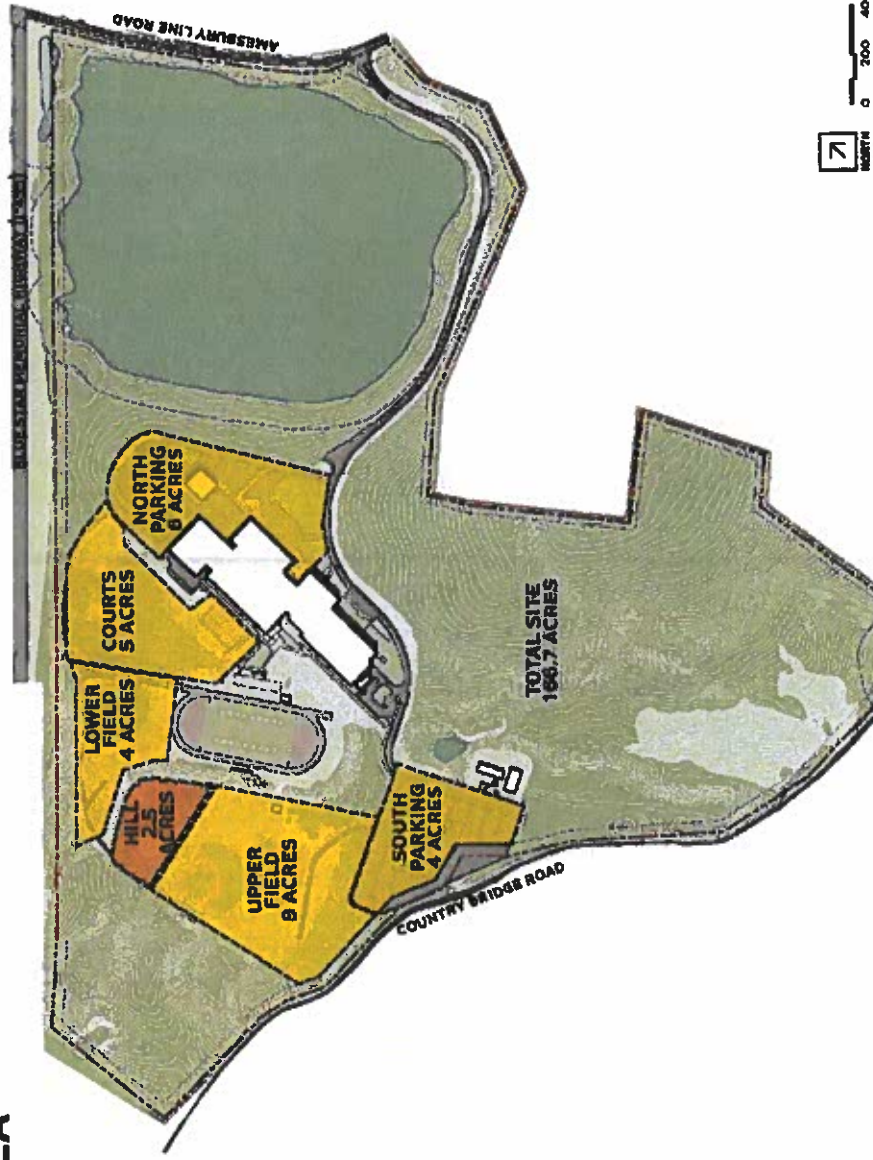
CIRCULATION AND PARKING



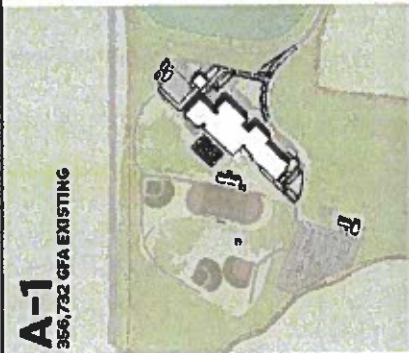









TOPOGRAPHY



BUILDABLE AREA













OPTION SUMMARY

	1 CODE UPGRADE	2 RENOVATION + ADDITION	3 NEW CONSTRUCTION
A 1,280 STUDENTS	A-1 356,732 GFA EXISTING 	A-2.1 ADDITION AT NORTH PARKING 	A-3.1 UPPER FIELD + HILL 
		A-2.2 ADDITION AT COURTS 	A-3.2 UPPER FIELD 
	B-1 NOT APPLICABLE 	B-2.1 ADDITION AT NORTH PARKING 	B-3.1 UPPER FIELD + HILL 
		B-2.2 ADDITION AT COURTS 	B-3.2 UPPER FIELD 
B 1,400 STUDENTS			

OPTION SUMMARY

A
1,280
STUDENTS

Values shown are
Comparable-Probable
Costs to the District
after probable
reimbursement costs
are accounted for.
These costs are NOT
total project costs.

1 CODE UPGRADE	2 RENOVATION + ADDITION	3 NEW CONSTRUCTION
A-1 \$237M 356,732 GFA EXISTING 	A-2.1 ADDITION AT NORTH PARKING 	A-3.1 \$296M UPPER FIELD + HILL 
	A-2.2 \$247M ADDITION AT COURTS 	A-3.2 UPPER FIELD 
B-1 NOT APPLICABLE 	B-2.1 ADDITION AT NORTH PARKING 	B-3.1 UPPER FIELD + HILL 
	B-2.2 ADDITION AT COURTS 	B-3.2 UPPER FIELD 

B
1,400
STUDENTS

QUESTIONS?

www.buildingthefutureofwhittier.org

**It's time to build for future
generations**

Learn More

**THANK
YOU!**



GROVELAND FIRE AND POLICE DEPARTMENTS



Cordially invite our Groveland Residents To our

Annual Santa Visit

DATE 12/4/2022

11:00 AM. TO 5:00 PM.

The ride will begin at 11 AM. The route will begin at 253 School St. the Bagnall School to Downtown take a right on Main St and end the ride at 181 Main St the Public Safety building. There will be refreshments at the fire station. Santa will be available to meet with children of all ages with a photo opportunity between 11:30 and 5

