



City of Gardner, Massachusetts
Office of the City Council

~~~~~  
CALENDAR FOR THE MEETING

of

MONDAY, APRIL 1, 2024  
CITY COUNCIL CHAMBER  
7:30 P.M.

**ORDER OF BUSINESS**

- I. CALL TO ORDER
- II. CALL OF THE ROLL OF COUNCILLORS
- III. OPENING PRAYER
- IV. PLEDGE OF ALLEGIANCE
- V. ANNOUNCEMENT OF OPEN MEETING RECORDINGS  
Any person may make a video or audio recording of an open session of a meeting, or may transmit the meeting through any medium, subject to reasonable requirements of the chair as to the number, placement and operation of equipment used so as not to interfere with the conduct of the meeting. Any person intending to make such recording shall notify the Chair forthwith. All documents and exhibits used or referenced at the meeting must be submitted in duplicate to the City Clerk, as they become part of the Meeting Minutes.
- VI. READING OF MINUTES OF PRIOR MEETING(S)
- VII. PUBLIC HEARINGS
- VIII. COMMUNICATIONS FROM THE MAYOR

**ORDERS**

- 11214 – An Order Transferring \$12,000.00 from Building Clerk Salaries and Wages to Operating Expenditures. (*Finance Committee*)
- 11215 – An Order Appropriating \$212,510.00 from Free Cash to the Police Department New Vehicles Account. (*Finance Committee*)
- 11216 – An Order Appropriating \$40,000.00 from Free Cash to Public Works – Tree Removal Account. (*Finance Committee*)
- 11236 – An order appropriating \$390,000.00 from Water Enterprise Surplus to the Repairs to Transmission Main Account (*Finance Committee*)

- 11237** – An order appropriating \$75,000.00 from Water Enterprise Surplus to the Repairs to Watermains Account (Finance Committee)
- 11238** – An order appropriating \$140,000.00 from Sewer Enterprise Surplus to Chemical Treatment Account (*Finance Committee*)
- 11239** – An order appropriating \$75,000.00 from Free Cash to Energy and Utilities City Owned Properties Account (*Finance Committee*)

### **COMMUNICATIONS**

- 11217** – A Measure to Establish a Special Reserve Fund for the Opioid Settlement under MGL Ch. 44, §53.
- 11218** – A Measure to approve an easement from Christof Chartier to the City of Gardner for the purpose of snow storage on Rock Street. (*Finance Committee*)
- 11219** – A Measure to rescind the acceptance of Civil Service for the Members of the Gardner Police Department, as adopted by the town of Gardner on March 4, 1912. (*Finance Committee*)
- 11220** – A Communication from the Mayor regarding the Non-Union Salary Study.
- 11221** – A Communication from the Mayor regarding the emergency repairs made to the Crystal Lake Dike by Greenwood Pool.
- 11222** – A Communication from the Mayor regarding the Fiscal Year 2023 External Audit.
- 11223** – A Communication from the Mayor regarding Calendar Year 2023 Employee Earnings Report.
- 11224** – A Communication from the Mayor regarding Federal Earmark received by the City to replace the James Street Pump Station.
- 11225** – A Communication from the Mayor regarding funds received from the National Opioid Distributor Settlement.
- 11226** – A Communication from the Mayor regarding National Grid Construction work.
- 11227** – A Communication from the Mayor regarding Downtown Parking Meters.
- 11228** – A Communication from the Mayor regarding the execution of the Collective Bargaining Agreement between the City of Gardner and Teamsters, Local 170 for Animal Control Services.

- 11229** – A Communication from the Mayor regarding the Fire Department Roof Replacement.
- 11230** – A Communication from the Mayor regarding the Collective Bargaining Agreement between the City of Gardner and the American Federation of State, County, and Municipal Employees, AFL-CIO, State Council 93, Local 1717.
- 11231** – A Communication from the Mayor regarding the City 2024 Flowerpot Program.
- 11240** – A Communication from the Mayor regarding a \$750,000 grant for electric vehicle charge stations in the Knowlton St Parking Lot (*Finance Committee*)
- 11241** – A Communication from the Mayor regarding National Grid Credits for Streetlights (*Public Service Committee/Finance Committee*)
- 11242** – A Communication from the Mayor regarding the City’s contract for Advanced Live Support Ambulance Services with Wood’s Ambulance (*Public Safety Committee*)
- 11243** – A measure confirming the Order of Taking for 94 Pleasant Street as voted on by the City Council on August 1, 2022 (*Finance Committee*)
- 11244** – A measure declaring the air rights of the Knowlton Street Parking Lot as surplus for the purpose of leasing to a solar photovoltaic canopy array (*Finance Committee*)
- 11245** – A measure declaring the roof of the Department of Public Works Administration Building, located at 50 Manca Drive, as surplus for the purpose of leasing to a solar photovoltaic array (*Finance Committee*)
- 11246** – A measure declaring the roof of the Department of Public Works Cold Storage Building, located at 50 Manca Drive, as surplus for the purpose of leasing to a solar photovoltaic array (*Finance Committee*)
- 11247** – A measure declaring the roof of Gardner City Hall, located at 95 Pleasant Street, as surplus for the purpose of leasing to a solar photovoltaic array (*Finance Committee*)
- 11248** – A measure declaring the roof of the Waterford Community Center, located at 62 Waterford Street, as surplus for the purpose of leasing to a solar photovoltaic array (*Finance Committee*)

- 11249** – A measure declaring the roof of the Department of Public Works Garage Buildings, located at 416 West Broadway, as surplus for the purpose of leasing to a solar photovoltaic array (*Finance Committee*)
- 11250** – A measure declaring the roof of the Gardner Fire Department Headquarters, located at 70 City Hall Avenue, as surplus for the purpose of leasing to a solar photovoltaic array (*Finance Committee*)
- 11251** – A Petition for Home Rule Legislation Entitled “An Act Changing the Use of School Land in the City of Gardner”

## **IX. PETITIONS, APPLICATIONS, COMMUNICATIONS, ETC.**

- 11232** – A Measure to Adopt Local Option Room Occupancy Excise Rate Increase Under MGL 64G, Sec. 3A. (*Submitted by Councillor Paul G. Tassone*)
- 11233** – A Measure to Adopt Local Option Sales Tax on Meals Under MGL. 64L, SEC 2(a). (*Submitted by Councillor Paul G. Tassone*)
- 11234** – A Resolution to Review the City’s Zoning Map for Accuracy.
- 11235** – A Resolution Relating to the Future of Helen Mae Sauter. (*Finance Committee*)

## **X. REPORTS OF STANDING COMMITTEES**

### **FINANCE COMMITTEE**

- 11209** – An Order Appropriating \$77,318.00 from Free Cash to the IT Department – City Hall Cyber Security System Account. (*In the City Council and Referred Finance Committee 3/18/2024*)
- 11210** – An Order Appropriating \$49,000.00 from Free Cash to the Mayor’s Unclassified Professional Services Grant Writing Expense. (*In the City Council and Referred to Finance Committee 3/18/2024*)
- 11213** – An Order Appropriating \$55,500.00 from Free Cash to the Elections & Registration Department for Election Officer Salary and Professional Services Expenses. (*In the City Council and Referred to Finance Committee 3/18/2024*)
- 11212** – Election of the City Clerk. (*In the City Council and Referred to Finance Committee 3/18/2024*)

## **APPOINTMENTS COMMITTEE**

- 11127** – A Measure Confirming the Mayor’s Appointment of Thomas Zuppa, to the position of Building Commissioner, for term expiring January 9, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11139** – A Measure Confirming the Mayor’s Appointment of Robert Bettez, to the position of Planning Board Member, for term expiring January 4, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11140** – A Measure Confirming the Mayor’s Appointment of Robert Swartz, to the position of Planning Board Member, for term expiring January 4, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11141** – A Measure Confirming the Mayor’s Appointment of Stephen Cormier, to the position of Planning Board Member, for term expiring January 4, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11142** – A Measure Confirming the Mayor’s Appointment of Charles LeBlanc, to the position of Board of Assessors, for term expiring January 4, 2027 *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11143** – A Measure Confirming the Mayor’s Appointment of Rick Germano, to the position of Local Inspector, for term expiring January 4, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11144** – A Measure Confirming the Mayor’s Appointment of James E. Imprescia, to the position of Plumbing & Gas Inspector, for term expiring January 4, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11150** – A Measure Confirming the Mayor’s Appointment of Timothy Horrigan, to the position of Redevelopment Authority, for term expiring January 8, 2027. *(In the City Council and Referred to the Appointments Committee 1/16/2024)*
- 11207** – A Measure Confirming the Mayor’s Appointment of Linda Dembek, to the position of Disability Commission Member, for term expiring March 4, 2027. *(In the City Council and Referred Appointments Committee 3/18/2024)*

## **SAFETY COMMITTEE**

- 11086** – An Ordinance to Amend the Code of the City of Gardner Chapter 600, Entitled “Vehicles and Traffic”, Section 24, Entitled “Parking Prohibited on Certain Streets” – Comee Street. *(In the City Council and Referred to the Public Safety Committee 11/6/2023; More Time 11/20/2023, 12/4/2023, 12/18/2023, 1/2/2024, 1/16/2024, 2/5/2024, 2/20/2024, 3/4/2024)*

- 11115** – An Ordinance to Amend the Code of the City of Gardner Chapter 600, Entitled “Vehicles and Traffic”, Section 24, Entitled “Parking Prohibited on Certain Streets.” – Douglas Road. *(In the City Council & Referred to Safety Committee 12/18/2023; More Time 1/2/2024, 1/16/2024, 2/5/2024, 2/20/2024, 3/4/2024)*
- 11203** – An Ordinance to Amend the Code of the City of Gardner Chapter 600, Entitled “Vehicles and Traffic”, Section 41, Entitled “Handicapped Parking” – Central Street, from a point 33 feet from the corner of Maple Street eastly for 40 feet (2 spaces). *(In the City Council and Ordered to 1<sup>st</sup> Printing 3/18/2024; 1<sup>st</sup> Printing 3/22/2024)*
- 11204** – An Ordinance to Amend the Code of the City of Gardner Chapter 600, Entitled “Vehicles and Traffic”, Section 24, Entitled “Parking Prohibited on Certain Streets” – Edgell Street, from Elm Street to Lawrence Street. *(More Time 3/18/2024)*
- 11205** – An Ordinance to Amend the Code of the City of Gardner Chapter 600, Entitled “Vehicles and Traffic”, Section 24, Entitled “Parking Prohibited on Certain Streets” – Park Street, from Cottage Street to Central Street. *(In the City Council and Ordered to 1<sup>st</sup> Printing 3/18/2024; 1<sup>st</sup> Printing 3/22/2024)*
- 11206** – An Ordinance to Amend the Code of the City of Gardner Chapter 600, Entitled “Vehicles and Traffic”, Section 24, Entitled “Parking Prohibited on Certain Streets” – Pine Street, from West Lynde Street southerly for a distance of 50 feet. *(In the City Council and Ordered to 1<sup>st</sup> Printing 3/18/2024; 1<sup>st</sup> Printing 3/22/2024)*

### **SERVICE COMMITTEE**

- 11199** – A Petition by National Grid and Verizon New England, Inc., Allen Street – to install 1 Jointly Owned Pole on Allen Street beginning at a point approximately 430 feet west of the centerline of the intersection of Allen Street and Winslow Street. Install 1 Jointly Owned Pole #7 for new houses. *(In the City Council and Referred to Service Committee 3/4/2024; Public Hearing 3/18/2024)*

### **WELFARE COMMITTEE**

- 11211** – An Ordinance to Amend the Code of the City of Gardner, to add a new Chapter 15 to be entitled “Agricultural Commission.” *(In the City Council and Referred to Welfare Committee 3/18/2024)*

**XI. UNFINISHED BUSINESS AND MATTERS FOR RECONSIDERATION**

**XII. NEW BUSINESS**

**XII. COUNCIL COMMENTS AND REMARKS**

**XIV. CLOSING PRAYER**

**XV. ADJOURNMENT**

---

Items listed on the Council Calendar are those reasonably anticipated by the Council President to be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

RECEIVED

2024 MAR 21 PM 1:42

CITY CLERK'S OFFICE  
GARDNER, MA

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President

And City Councilors

Gardner City Hall, Rm 121

95 Pleasant Street

Gardner, MA 01440

RE: Appropriation Transfer Request – Building Dept Salaries to Building Department Expenses

Dear Madam President and Councilors,

The General Laws of the Commonwealth require local legislative approval every time funds need to be transferred between salary line items and expense line items, as the original appropriations for these funds are done in two separate votes when the Council adopts the annual operating budget before the beginning of the fiscal year.

The attached transfer request is being requested to cover increased costs in expenses incurred by the Gardner Building Department, largely incurred in purchasing supplies needed to secure School Street School after a series of break ins. These funds are being requested to be transferred from the currently vacant local inspector position and have been determined that even if someone was hired before the end of the fiscal year, there would still be sufficient funds in this line item to cover the salary, due to the length of time that this position has been open.

Respectfully submitted,

Michael J. Nicholson

Mayor, City of Gardner



AN ORDER TRANSFERRING APPROPRIATIONS FROM BUILDING CLERK SALARIES & WAGES TO OPERATING EXPENDTURES.

*ORDERED:*

That there be and is hereby transferred the appropriations sum of Twelve Thousand Dollars and No Cents (\$12,000.00) from Building Clerk Salaries & Wages to Operating Expenditures.

REPAIRS&MAINT

\$12,000



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

RECEIVED

2024 MAR 21 PM 1:42

CITY CLERK'S OFFICE  
GARDNER, MA

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Free Cash Appropriation Request – Police Cruisers

Dear Madam President and Councilors,

As you are aware, the Police Department Vehicle Management Schedule recommends that the City purchase three (3) new police cruisers on an annual basis.

At the January 16, 2024 meeting of the Gardner City Council, I notified the Council that there has been a change in regulations promulgated by the Commonwealth's Executive Office of Energy and Environmental Affairs that all vehicles purchased by the City, except those purchased for certain Fire, EMS, or DPW services, must be fuel efficient hybrid or electric vehicles, on the condition of being ineligible for future grant funding.

The attached appropriation request is being submitted to purchase three (3) hybrid cruisers for the police department.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM FREE CASH TO THE POLICE DEPARTMENT NEW VEHICLES ACCOUNT.

ORDERED:

That there be and is hereby appropriated the sum of Two Hundred Twelve Thousand Five Hundred Ten Dollars and No Cents (\$212,510.00) from Free Cash to the Police Department New Vehicles Account.



# Estimate

Date: 12/21/2022

Customer ID:

To: Deputy Chief Nicholas P. Maroni  
 Gardner Police Department  
 200 Main Street  
 Gardner, MA 01440  
 (978)632-5600 ext.124/nmaroni@gardner-ma.gov

Salesperson: Rudy Espinoza  
 (339)215-4868

GBPC/MAPC CONTRACT 2022-2023

| Qty  | Item #         | Description                                                                      | Unit Price   | Line Total   |
|------|----------------|----------------------------------------------------------------------------------|--------------|--------------|
| 1.00 | K8A            | 2023 Ford Police Interceptor Utility AWD Hybrid                                  | \$ 44,653.00 | \$ 44,653.00 |
| 1.00 | UM             | Agate Black                                                                      | \$ -         | \$ -         |
| 1.00 | 43D            | Dark Car Feature                                                                 | \$ 24.25     | \$ 24.25     |
| 1.00 | 51R            | Driver Side Unity LED Spotlight                                                  | \$ 383.15    | \$ 383.15    |
| 1.00 | 549            | Power Heated Mirrors                                                             | \$ 58.20     | \$ 58.20     |
| 1.00 | 76R            | Reverse Sensing System                                                           | \$ 266.75    | \$ 266.75    |
| 1.00 | 53M            | SYNC Voice activated System                                                      | \$ -         | \$ -         |
| 1.00 | 86P            | Front Headlamp housing                                                           | \$ -         | \$ -         |
| 1.00 | 87R            | Rear View Camera Relocate to Mirror                                              | \$ -         | \$ -         |
| 1.00 | 18D            | Rear Liftgate Lock Disable Delete                                                | \$ -         | \$ -         |
| 1.00 | OL             | Immediate need of in stock vehicle                                               | \$ 1,000.00  | \$ 1,000.00  |
|      |                | <b>SoundOff Signal Siren &amp; Lighting Equipment</b>                            |              | \$ -         |
| 1.00 | EMPLB00MHR-2CT | Sound Off Mpower Loightbar(blue/white)                                           | \$ 2,800.00  | \$ 2,800.00  |
| 1.00 | ENGSAS82RSR    | Sound Off 500 Series Controller Siren Package                                    | \$ 2,550.00  | \$ 2,550.00  |
| 2.00 | ENGHNK02       | Remote Node Harness (Included in siren package)                                  |              | \$ -         |
| 2.00 | ENGND04101     | Remote Node (Included in siren package)                                          |              | \$ -         |
| 2.00 | ETSS100J       | Siren Speaker (Included in siren package)                                        |              | \$ -         |
| 2.00 | ETSSVBK01      | Siren Speaker Bracket (Included in siren package)                                |              | \$ -         |
| 1.00 | ENGLMK008      | Sound Off Link Module                                                            | \$ 250.00    | \$ 250.00    |
| 1.00 | ENGSYMD01      | Sound Off Vehicle to Vehicle Light Sync                                          | \$ 300.00    | \$ 300.00    |
| 1.00 | ETSKLF200      | Sound Off AfterShock Dual Tone Siren Dual Speaker                                | \$ 1,000.00  | \$ 1,000.00  |
| 1.00 | ETSSLFVBK07    | Siren Bracket Passanger Side (Included with aftershock system)                   | \$ -         | \$ -         |
| 1.00 | ETSSLFVBK09    | Siren Bracket Driver Side (Included with aftershock system)                      | \$ -         | \$ -         |
| 2.00 | ELUC3H010E     | Sound Off Hideaways in Front Headlights (blue/white)                             | \$ 200.00    | \$ 400.00    |
| 2.00 | PLUCTCL1       | Collar for front hideaway                                                        | \$ -         | \$ -         |
| 2.00 | ELUC3H010J     | Sound Off Hideaways Rear (red/blue)                                              | \$ 200.00    | \$ 400.00    |
| 2.00 | EMPS1STS4RBW   | Grille Knockouts LED                                                             | \$ 225.00    | \$ 450.00    |
| 2.00 | ENT3B3E        | Sound Off Under Mirror Intersector Lights (blue/white)                           | \$ 300.00    | \$ 600.00    |
| 2.00 | PMP2BKUMB4     | Sound Off Under Mirror Intersector Light Bracket                                 | \$ -         | \$ -         |
| 2.00 | ENFGS3E        | Sound Off Side Cargo Lights (blue/white)                                         | \$ 250.00    | \$ 500.00    |
| 2.00 | EMPS2STS5RBW   | Sound Off Rear Hatch Plate Lights (above plate visible when closed) (blue/white) | \$ 225.00    | \$ 450.00    |

|      |                  |                                                                  |    |          |    |          |
|------|------------------|------------------------------------------------------------------|----|----------|----|----------|
| 2.00 | EMPS2QMS5RBW     | Sound Off Rear Hatch Under Gate (visible when open) (blue/white) | \$ | 225.00   | \$ | 450.00   |
| 1.00 | C-VS-1012-INUT   | Havis 2020-2021 Ford Interceptor Utility High Angled Console     | \$ | 800.00   | \$ | 800.00   |
| 1.00 | C-ARM-103        | Armrest (included with console)                                  |    |          | \$ | -        |
| 1.00 | C-CUP2-I         | Havis Internal Cup Holder (included with console)                |    |          | \$ | -        |
| 1.00 | C-PM-124         | Printer Mount (included with console)                            |    |          | \$ | -        |
| 1.00 | C-EB40-SO5-1P    | Havis 500 Series faceplate                                       | \$ | -        | \$ | -        |
| 2.00 | C-MCB            | L-Bracket (included with console)                                |    |          | \$ | -        |
| 1.00 | 425-3816         | Mag Mic                                                          | \$ | 50.00    | \$ | 50.00    |
| 1.00 | 091-219-5        | Kussmaul Dual USB Port                                           | \$ | 70.00    | \$ | 70.00    |
| 1.00 | 76162            | Streamlight Strion LED with charger                              | \$ | 225.00   | \$ | 225.00   |
| 1.00 | TREMCO-SCS       | Tremco Antitheft Device Button                                   | \$ | 250.00   | \$ | 250.00   |
| 1.00 | SUV39-2-000-P    | Estes AWS Gun Locker 2.0                                         | \$ | 3,000.00 | \$ | 3,000.00 |
| 1.00 | ET36-T-000       | Electronic Tray (price included in locker)                       |    |          | \$ | -        |
| 1.00 | FER2020-KIT      | Riser Install Kit (price included in locker)                     |    |          | \$ | -        |
| 1.00 | F39-000          | Fence Package (price included in locker)                         |    |          | \$ | -        |
| 1.00 | AD38-000         | Auxiliary Drawer (price included in locker)                      |    |          | \$ | -        |
| 1.00 | ECVDMLTALDC      | Rear Cargo Area Lamp Dome (red/white)                            | \$ | 100.00   | \$ | 100.00   |
| 1.00 | 1082E            | Setina Blac-Rac Rifle Rack                                       | \$ | 750.00   | \$ | 750.00   |
| 1.00 | 25010            | T-rail for Gun Rac                                               | \$ | -        | \$ | -        |
| 1.00 | PRPSP4704UINT20A | Pro Guard Full Prisoner Transport System                         | \$ | 1,200.00 | \$ | 1,200.00 |
| 1.00 | WB47NPUINT20     | Window Bar System                                                | \$ | 450.00   | \$ | 450.00   |
| 1.00 | S4702UINT20      | Rear Barrier Charcoal Grey Seats                                 | \$ | 1,550.00 | \$ | 1,550.00 |
| 1.00 | FP47UINT20       | Floor Pan                                                        | \$ | 500.00   | \$ | 500.00   |
| 1.00 | DPCP47UINT20     | Black ABS, Door Panel Cover Plates (set)                         | \$ | 150.00   | \$ | 150.00   |
| 1.00 | LABOR            | Install Customer Supplied Radio                                  | \$ | 225.00   | \$ | 225.00   |
| 1.00 | EST4289          | All in one Antenna                                               | \$ | 550.00   | \$ | 550.00   |
| 1.00 | TINT             | Tint Both Front Door Glass 35% Front Eyebrow                     | \$ | 200.00   | \$ | 200.00   |
| 1.00 | GRAPHICS         | Graphics Package                                                 | \$ | 595.00   | \$ | 595.00   |
| 1.00 | 894090           | 4 Door Set of Vent Shades                                        | \$ | 110.00   | \$ | 110.00   |
| 1.00 | G3-2KAD          | Decatur G3 Dual Antenna Ka Directional                           | \$ | 2,750.00 | \$ | 2,750.00 |
| 1.00 | BCD996P2         | Uniden Digital Scanner                                           | \$ | 600.00   | \$ | 600.00   |
| 1.00 | N.C.             | Shop Supplies                                                    | \$ | 175.00   | \$ | 175.00   |
|      |                  |                                                                  |    |          | \$ | -        |

**Special Instructions:**

Custom or Special Orders are Non-Refundable

This Estimate is for Budgetary Purposes and is Not a Guarantee of Cost for Services.

Estimate is Based on Current Information From Client About the Project Requirements

Actual Cost May Change Once Project Elements are Finalized

**Vehicle Subtotal**

**Upfit Subtotal**

**Grand Total**

\$45,385.35

\$24,450.00

\$70,835.35

McGovern Municipal Headquarters  
 1200 Worcester Road  
 Framingham, MA 01702



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

RECEIVED

2024 MAR 21 PM 1:41

CITY CLERK'S OFFICE  
GARDNER, MA

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Free Cash Appropriation Request- Tree Removal

Dear Madam President and Councilors,

Pursuant to Chapter 87 of the General Laws of the Commonwealth, the City has held Public Shade Tree Hearings on May 8, 2023, November 16, 2023, March 19, 2024, and March 21, 2024.

These hearings are required to be held whenever a tree is set to either be trimmed or cut down and removed.

As part of the requirements for these hearings, the trees themselves must be posted with the date and times of the hearings.

However, due to the current staffing levels at the Department of Public Works, tree removal has fallen to the back burner and several trees are now still marked with nothing having been done to them yet, leading to concerns that the required posted signs may blow off and litter the area.

The attached appropriation request is being submitted to hire a service to perform the trimming and removal work to help the City get caught up on this back log.

As a reminder, the City does budget \$8,000 annually in the operating budget to plant trees to replace those that are cut down. This can be done upon request by members of the public by calling the Department of Public Works and requesting one.

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM FREE CASH TO PUBLIC WORKS –  
TREE REMOVAL ACCOUNT.

ORDERED:

That there be and is hereby appropriated the sum of Forty Thousand and No Cents  
(\$40,000.00) from Free Cash to Public Works – Tree Removal Account.



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Retained Earnings Appropriation Request – Water Transmission Line Grant Match

Dear Madam President and Councilors,

As you are likely aware, the City of Gardner received a federal earmark for the replacement of the City's water transmission line that carries water from the Crystal Lake Treatment Facility to the storage towers on top of Reservoir Hill.

The grant included in this earmark was for \$1,000,000.00.

The City went out to bid on this project and made the award for the work to begin this summer.

This appropriation request is being put forward to cover the costs above what was received in the grant to fully complete the project.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 28 PM 2:45  
CITY CLERK'S OFFICE  
GARDNER MA



AN ORDER APPROPRIATING FROM WATER SURPLUS TO REPAIRS TO TRANSMISSION MAIN.

ORDERED:

That there be and is hereby appropriated the sum of Three Hundred Ninety Thousand Dollars and No Cents (\$390,000.00) from Water Surplus to Repairs to Transmission Main.



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

---

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RECEIVED  
2024 MAR 28 PM 2:45  
CITY OF GARDNER OFFICE  
GARDNER, MA

RE: Enterprise Fund Retained Earnings Request – Water Main Repairs

Dear Madam President and Councilors,

The attached appropriation request is being put forward to cover the costs associated with the recent watermain break that occurred on Leo Drive.

Crews made repairs when the break occurred on February 29, 2024. However, shortly after the initial repairs were completed, the ground thawed and the road collapsed, revealing how much sediment had washed out under the road as a result of the watermain break, requiring that section of the road to be completely re-constructed and re-paved.

Additional information can be found on the attached correspondence from Director Arnold of the Department of Public Works

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM WATER SURPLUS TO REPAIRS TO  
MAIN.

ORDERED:

That there be and is hereby appropriated the sum of Seventy-Five Thousand  
Dollars and No Cents (\$75,000.00) from Water Surplus to Repairs to Main.

**CITY OF GARDNER**  
**Department of Public Works**



Highway  
Water  
Sewer  
Forestry  
Parks/Playgrounds  
Cemeteries

Dane E. Arnold, Director  
50 Manca Drive  
Gardner, MA 01440-2687  
Telephone (978) 630-8195  
darnold@gardner-ma.gov

Mayor Michael J. Nicholson  
City Hall  
95 Pleasant Street  
Gardner, MA 01440

RE: Repairs to Mains Shortfall

March 28, 2024

Dear Mayor Nicholson:

I am requesting the **\$75,000** from the available **Water Surplus to Repairs to Mains (62450-52031)**

The Repairs to Mains line item was funded at \$125,000 for FY2024. We have had several costly water main breaks throughout the city that required the purchase of pipe and supplies. The water department has also been replacing several hydrants that have been out of service and aggressively replacing our 24-year-old water meters throughout the city. All of these expenses are taken from the Repairs to Mains line item creating the shortfall.

The \$75,000 request is to cover the following related to the project:

|                  |                                                               |
|------------------|---------------------------------------------------------------|
| \$ 35,000        | Offset deficit in Repairs to Mains line item and reach FY2025 |
| <u>\$ 40,000</u> | Pave portion of Leo Drive after water main break              |
| <b>\$ 75,000</b> |                                                               |

If you have any questions regarding this matter, please do not hesitate to call.

Sincerely,

Dane E. Arnold, Director  
Department of Public Works

PC: Public Service Committee  
John Richard, City Auditor

**CITY OF GARDNER**  
**Department of Public Works**



Highway  
 Water  
 Sewer  
 Forestry  
 Parks/Playgrounds  
 Cemeteries

Dane E. Arnold, Director  
 50 Manca Drive  
 Gardner, MA 01440-2687  
 Telephone (978) 630-8195  
 darnold@gardner-ma.gov

Mayor Michael J. Nicholson  
 City Hall  
 95 Pleasant Street  
 Gardner, MA 01440

RE: Transmission Main Project

March 28, 2024

Dear Mayor Nicholson:

I am requesting the **\$390,000** from the available **Water Surplus to Transmission Main Project**.

The City received a \$1,000,000 grant from the Federal Government that is administered through the EPA. The City is required to fund anything over and above the \$1 million grant for the project. The City recently opened a construction bid and the project cost totaled \$1,064,963 from the most responsive and responsible contractor.

The \$390,000 request is to cover the following related to the project:

|                  |                                                   |
|------------------|---------------------------------------------------|
| \$ 65,000        | Match to cover the project bid price              |
| \$126,000        | Pave James Street after water main installation   |
| \$ 93,000        | Pave Heywood Street after water main installation |
| <u>\$106,000</u> | 10% contingency for the water main project        |
| <b>\$390,000</b> |                                                   |

This project was designed a few years ago and the City pursued and received a federal grant. The water main installation project consists of replacing a 1888 – 1903 16" water main that runs from the Crystal Lake Water Treatment Facility up to the water tanks located on Reservoir Hill off James Street with a new 16" cement lined ductile iron pipe.

If you have any questions regarding this matter, please do not hesitate to call.

Sincerely,

  
 Dane E. Arnold, Director  
 Department of Public Works

PC: Public Service Committee  
 John Richard, City Auditor



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RECEIVED  
2024 MAR 28 PM 2:45  
CITY CLERK'S OFFICE  
GARDNER, MA

RE: Enterprise Fund Retained Earnings Request – Wastewater Treatment Plant Chemical Treatment

Dear Madam President and Councilors,

The attached appropriation request is being put forward to purchase chemicals used in the treatment process at the City's wastewater treatment plant.

Additional information can be found on the attached correspondence from Director Arnold of the Department of Public Works

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM SEWER SURPLUS TO REPAIRS TO  
CHEMICAL TREATMENT.

ORDERED:

That there be and is hereby appropriated the sum of One Hundred Forty Thousand Dollars and No Cents (\$140,000.00) from Sewer Surplus to Repairs to Chemical Treatment.

**CITY OF GARDNER**  
**Department of Public Works**

Highway  
 Water  
 Sewer  
 Forestry  
 Parks/Playgrounds  
 Cemeteries



Dane E. Arnold, Director  
 50 Manca Drive  
 Gardner, MA 01440-2687  
 Telephone (978) 630-8195  
 darnold@gardner-ma.gov

Mayor Michael J. Nicholson  
 City Hall  
 95 Pleasant Street  
 Gardner, MA 01440

RE: Sewer Chemicals Shortfall

March 28, 2024

Dear Mayor Nicholson:

I am requesting the **\$140,000** from the available **Sewer Surplus to Chemical Treatment (61440-52231)**.

This request is to cover the cost of the chemicals used at the Gardner Wastewater Treatment Facility (WWTF). The line item was funded at \$230,730. To date we have spent \$278,600, leaving a -\$48,000 deficit and it is only the beginning of April. Veolia has estimated we will need an additional \$84,000 to reach Fiscal Year 2025.

Over the years, chemicals have increased dramatically.

|        |                        |
|--------|------------------------|
| FY2022 | \$287,000              |
| Fy2023 | \$292,000              |
| FY2024 | \$370,730* (estimated) |

Most of the increase is due to inflationary costs, however a significant portion is due to regulatory changes by EPA and DEP. Stricter regulations require more chemical treatment to meet the new discharge requirements at the WWTF.

If you have any questions regarding this matter, please do not hesitate to call.

Sincerely,

Dane E. Arnold, Director  
 Department of Public Works

PC: Public Service Committee  
 John Richard, City Auditor





City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 25, 2024

Hon. Elizabeth J. Kazinskas, Council President

And City Councilors

Gardner City Hall, Rm 121

95 Pleasant Street

Gardner, MA 01440

RECEIVED  
2024 MAR 28 PM 2:45  
CITY OF GARDNER OFFICE  
GARDNER MA

RE: Appropriation Request- Energy and Utilities for City Owned Properties

Dear Madam President and Councilors,

As you are aware, energy and utility costs have largely increased in the last several years. When the FY2024 Operating Budget was created last Spring, the Administration largely level funded these line items, however, these costs have come in over budget on several of our City owned buildings.

The attached appropriation request is being submitted to cover the cost of these overages and get us through the end of the fiscal year.

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM FREE CASH TO THE MAYOR'S UNCLASSIFIED –ENERGY AND UTILITIES CITY OWNED PROPERTIES EXPENSE ACCOUNT.

ORDERED:

That there be and is hereby appropriated the sum of Seventy-Five Thousand Dollars and No Cents (\$75,000.00) from Free Cash to the Mayor's Unclassified – Energy and Utilities City Owned Properties Expense Account.



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

RECEIVED

2024 MAR 21 PM 1:42

CITY CLERK'S OFFICE  
GARDNER, MA

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Vote to Establish a Special Reserve Fund for the Opioid Settlement under MGL Ch 44, §53

Dear Madam President and Councilors,

Included in the Commonwealth's Supplemental Budget, signed by Governor Healey in December of 2023, was a provision that allowed Cities and Towns to create special revenue accounts to deposit funds received by the Opioid Settlement that the City will be awarded.

As you may remember, the City was required to either appropriate these funds in the operating budget annually and track how much of certified free cash was from these funds and hold them separately.

This action solidifies those into one process and makes it easier to track these funds once received.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

ESTABLISHING A  
OPIOID SETTLEMENT SPECIAL RESERVE FUND  
UNDER M.G.L. CHAPTER 44, SEC 53

VOTED:

To establish an Opioid Settlement Special Reserve Fund, Pursuant to Section 53 of Chapter 44 of the Mass. General Laws, for the purpose of establishing an Opioid Settlement Special Reserve Fund.



## Bulletin

BUL-2023-7

### G.L. c. 44, § 53 Clause 4: Opioid Settlement Receipts

TO: Local Officials  
 FROM: Deborah A. Wagner, Director of Accounts  
 DATE: December 2023

This guidance supersedes BUL-2023-6 and the July 7, 2022 edition of *City and Town, Ask DLS: Treatment of Opioid Settlement Payments*.

On December 4, 2023, Governor Healey signed Chapter 77 of the Acts of 2023, Section 9 of which provides, in part, for the following exception to the general rule that all receipts are to be recorded as general fund revenue per G.L. c. 44, § 53:

*“(4) non-recurring, unanticipated sums received by multiple cities, towns or districts and not otherwise provided for by general or special law, may, upon the approval of the director of accounts, be expended at the direction of the chief executive officer without further appropriation only for the singular purpose for which the monies were received” (emphasis added)*

The Director of Accounts has determined that cities and towns that have received or will receive funds in Fiscal Year 2024, or thereafter, pursuant to settlement agreements entered into by the Commonwealth with opioid distributors and opioid-makers for prevention, harm reduction, treatment, and recovery, may place said funds into a special revenue fund. The proceeds can then be expended, without further appropriation, at the direction of the chief executive officer only for the purpose identified in said settlement agreements.

Section 197 of the Act further allows a community to consolidate all monies previously received for this purpose into the special revenue fund, mentioned above, in the following ways.

1. If prior year settlement funds have not otherwise been reserved (i.e., dedicated to a stabilization fund) or become part of certified free cash, then those funds may be placed directly into the special revenue fund.
2. If already dedicated to a stabilization fund, said dedication can be revoked at any time by vote of the legislative body. Upon revocation, all statewide opioid settlement receipts previously received may be placed in the special revenue fund.
3. If a community has settlement funds in a stabilization fund but did not dedicate future settlement receipts, the money currently in stabilization can be placed directly into the special revenue fund.

In the case of #2 or #3 above, once funds are moved from the stabilization fund, by virtue of having no remaining balance the stabilization fund can be removed from the balance sheet.

4. Settlement funds that have become part of free cash may be appropriated into the special revenue fund by vote of the community's legislative body.

Once placed in the special revenue fund, monies can be spent without further appropriation for purpose identified in the settlement agreements. Any interest belongs to the general fund.

The transfers of funds, noted in #1-#4 above, represent a limited ability to consolidate previously received opioid settlement monies into the newly allowed special revenue fund. These transfers are permitted only for this express purpose and should not be considered a general change to how monies are otherwise accounted for under the General Laws.

If you have any further questions, please contact your BOA field representative.



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

RECEIVED

2024 MAR 21 PM 1:42

CITY CLERK'S OFFICE  
GARDNER, MA

March 19, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A measure to approve an easement from Christof Chartier to the City of Gardner for the purpose of snow storage on Rock Street.

Dear Madam President and Councilors,

The City has negotiated an easement with Christof Chartier, owner of the property located at 20 Rock Street, for the storage of snow from plowing operations over public ways.

The General Laws of the Commonwealth require all easements and conveyances issued either to or by the City be approved by a two-thirds majority vote of the City Council.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

## AUTHORIZING THE CITY OF GARDNER TO APPROVE AN EASEMENT DEED

VOTED: To authorize the Mayor to enter into a snow storage easement from Christof Chartier, owner of the property located at 20 Rock Street, as further described in a proposed Easement Deed, for the consideration of less than \$100.00, and upon such terms as the Mayor shall consider proper in accordance with this Vote.



**EASEMENT DEED**

Christof Chartier, individually,(Grantor) of 282 South Road, Templeton, MA, 01468,

for good and sufficient consideration in the amount of less than one hundred dollars (\$100.00) hereby grant to

The City of Gardner, a Massachusetts municipal corporation, (Grantee) having an address of 95 Pleasant Street, Gardner, MA 01440,

with quitclaim covenants, the following rights and easements:

A permanent and non-exclusive easement over, through and upon that strip of land, shown as "Snow Storage Easement" area containing 621± square feet on a plan entitled "Plan of Land Surveyed for Christof Chartier (Owner Book 67798, Page 5), Gardner, MA" Szoc Surveyors, 66 Parker St., Suite #3, Gardner, MA, dated August 15, 2023, recorded in Plan Book \_\_\_\_\_ Page \_\_\_\_\_. The purpose and perpetual right of this easement is to store snow plowed from the public way.

The Grantee shall indemnify and hold harmless the Grantor for any and all incidents, claims, actions, damages, and liabilities arising from the Grantee's use of the easement area.

For Grantor's title see Deed dated June 23, 2022, recorded with the Worcester South District Registry of Deeds in Book 67798, Page 5.

ADDRESS: 20 Rock Street, Gardner, Worcester County, Massachusetts

WITNESS my hand and seal this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Christof Chartier

COMMONWEALTH OF MASSACHUSETTS

WORCESTER, ss.

On this \_\_\_\_ day of \_\_\_\_\_, 2024 before me, the undersigned notary public, personally appeared Christof Chartier, proved to me through satisfactory identification, which was his \_\_\_\_\_ to be the person whose name is signed on the preceding document and acknowledged to me that he signed it voluntarily for its stated purpose and was his free act and deed, before me.

\_\_\_\_\_  
Notary Public  
My Commission Expires:



City of Gardner - *Executive Department* RECEIVED  
Mayor Michael J. Nicholson

2024 MAR 21 PM 1:41

CITY CLERK'S OFFICE  
GARDNER, MA

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Vote to rescind the acceptance of Civil Service for the Members of the Gardner Police Department, as adopted by the Town of Gardner on March 4, 1912

Dear Madam President and Councilors,

As presented by Representative Zlotnik during his presentation to the City Council on March 4<sup>th</sup>, 2024, the Administration hereby submits its request for the City Council to vote to rescind the provisions of Massachusetts General Laws, Chapter 18, Section 37 – as amended, that was originally adopted by the then Town of Gardner on March 4, 1912, thus removing all positions in the Gardner Police Department from the provisions of Civil Service.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

**CITY OF GARDNER  
CITY COUNCIL**

**WHEREAS**, the City of Gardner, by and through its legislative body, accepted the provisions of the Commonwealth of Massachusetts Civil Service system as then codified as section 37 of chapter 19, of the Revised Laws of Massachusetts, currently being codified in M.G.L. c. 31; and

**WHEREAS**, the City of Gardner has relied on said Civil Service system for the employment of police officers since its adoption by the City of Gardner since 1912; and

**WHEREAS**, the Patrol Officers Union and the Superior Officers Union, both represented by Massachusetts Coalition of Police, AFL-CIO, Local 400, of the Gardner Police Department have jointly requested that all police officers employed by the City of Gardner Police Department be removed from the Commonwealth of Massachusetts Civil Service system as codified in M.G.L. c. 31; and

**WHEREAS**, the City of Gardner and said Unions have negotiated in good faith and agreed to remove the Gardner Police Department Patrol Officers and Superior Officers from the Commonwealth of Massachusetts Civil Service system as codified in M.G.L. c. 31; and

**NOW THEREFORE**, in furtherance of the foregoing, it being the desire of the City of Gardner together with the City of Gardner Police Department Patrol Officers and Superior Officers, the City Council of the City of Gardner **ORDAINS** as follows:

To rescind the acceptance of M.G.L. c. 31 by vote taken at the Annual Town Meeting on March 4, 1912, under Article #24, ordering that the Town of Gardner accept Section 37 of Chapter 19, of the Revised Laws of Massachusetts limiting the application of the Provisions of said Chapter and of the rules made thereunder to its police force. One Hundred and Forty-Nine voted in the affirmative and Twenty-Five in the negative.

Said rescission to be effective at midnight July 1, 2024.

It being further voted to authorize the Mayor to take any other action necessary or convenient to carry out this vote.

Annual Meeting

March 4, 1912.

relating to the passage of by-laws concerning the inspection of Buildings.

Article 24. To see if the Town will accept Section 37 of Chap. 19 of the Revised Laws of Massachusetts relative to the appointment of its Police Force under Civil Service rules.

Article 25. To see if the Town will accept Chapter 468 of the Acts of 1911 extending the provisions of the Civil Service Act to its Chief of Police.

Article 26. To see if the Town will adopt the by-laws relating to building inspections, plumbing and other matters reported by its By-Law Committee.

Article 27. To see what sum of money the Town will appropriate for any addition to its Fire Apparatus.

Article 28. To raise by borrowing or otherwise such sums of money as may be needed for any or all of the purposes mentioned in the foregoing articles.

And you are directed to serve this warrant by publishing the same in one or more of the local papers at least seven days before the time of holding said meeting.

Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting aforesaid.

Given under our hands, this Twenty-third day of February in the year one thousand nine hundred and twelve.

Charles H. Hartsborn } Selectmen  
George Kendall }  
J. Walter Davis } of  
Gardner

A true copy, Attest:

Albert L. Potter  
Constable of Gardner

COPY

 COPY

Article 23. Voted, that the Town accept Section 1, of Chapter 104, of the Revised Laws of Massachusetts, relating to the passage of By-Laws regulating the inspection, materials, construction, alteration and use of buildings and other structures within its limit.

Article 24. Voted, that the Town accept Section 37 of Chapter 19, of the Revised Laws of Massachusetts, limiting the application of the Provision of said Chapter and of the rules made thereunder to its Police Force. One hundred and forty-nine voted in the affirmative and twenty-five in the negative.

Article 25. Voted, that the Town accept Chapter 468, of the Acts of 1911, extending the provisions of the Civil Service Act to its Chief of Police. One hundred and fifty-three voted in the affirmative and thirteen in the negative.

Article 26. Voted, that the Town accept and adopt the By-Laws relating to Building Inspection and Plumbing, as shown in the report of the Town By-Law Committee, and presented to this Meeting.

Article 27. Voted, that a Committee, consisting of the Board of Fire Engineers and five others to be appointed by the Board of Selectmen, to investigate the matter of purchasing additional Fire Apparatus, and make report thereon at an early meeting of the Town.

Article 28. Voted to pass over the article.

Voted to adjourn at 5.25 o'clock P. M.

A true record, Attest:

Ernest W. Clark  
Town Clerk



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

RECEIVED

2024 MAR 21 PM 1:41

CITY CLERK'S OFFICE  
GARDNER, MA

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication from the Mayor regarding the Non-Union Salary Study

Dear Madam President and Councilors,

At the July 5, 2022 meeting of the City Council, the Council voted to request the administration contract to conduct a compensation analysis salary survey of all of our non-union positions to see where the City needs to be working toward in terms of paying our employees a competitive rate.

In November of that year, the City was awarded a \$50,000 grant from the Commonwealth Community Compact Best Practices Program to fund this study, and the City contracted with HR Gov to perform the work.

The attached compensation study is the result of that work.

This process involved having every employee fill out a questionnaire about their job duties, interviews with every employee, job description reviews by department heads to see if anything was missing, and meetings with the Administration. After compiling all of that data, the consultant decided that comparable communities to utilize for the survey were the Towns of Amherst, Auburn, Belchertown, Clinton, Grafton, Hoden, Hudson, Leicester, Lunenburg, Millbury, Oxford, Palmer, Southbridge and Ware, and the Cities of Leominster and Greenfield.

The Administration is currently working on a strategy on how this can be implemented in conjunction with our financial revenue predictions.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

Table 2 - Comprehensive Table

| Job Title                                   | Total Score | Skill Level | Current Grade | New Grade | 50th Percentile Salary Survey Data | 65th Percentile Salary Survey Data | Current Salary Range | Current Salary | Proposed Salary Range | 50th Percentile |         |
|---------------------------------------------|-------------|-------------|---------------|-----------|------------------------------------|------------------------------------|----------------------|----------------|-----------------------|-----------------|---------|
| <b>Directors and Senior Managers</b>        |             |             |               |           |                                    |                                    |                      |                |                       |                 |         |
| Police Chief                                | 775         | 750+        | 13            | 11        | 104,499                            | 128,523                            | -                    | 112,276        | 83,855                | 100,626         | 117,397 |
| DPW Director                                | 775         |             | 12            |           | 101,736                            | 136,724                            |                      | 108,875        |                       |                 |         |
| Fire Chief                                  | 775         |             | 12            |           | 87,942                             | 108,181                            |                      | 107,707        |                       |                 |         |
| Director of Human Resources                 | 775         |             | 11            |           | 81,577                             | 107,522                            |                      | 96,355         |                       |                 |         |
| IT Director                                 | 775         |             | 11            |           | 66,789                             | 85,259                             |                      | 104,328        |                       |                 |         |
|                                             |             |             |               |           | 88,509                             | 113,242                            |                      |                |                       |                 |         |
| Building Commissioner                       | 735         | 700 to 745  | 10            | 10        | 76,867                             | 99,358                             |                      | 85,008         | 78,005                | 93,606          | 109,207 |
| Director of Public Health                   | 720         |             | 10            |           | 71,067                             | 100,189                            | 76,531               | 80,946         |                       |                 |         |
| City Engineer                               | 700         |             | 11            |           | 72,170                             | 94,814                             |                      | 92,649         |                       |                 |         |
|                                             |             |             |               |           | 73,368                             | 98,120                             |                      |                |                       |                 |         |
| City Auditor                                | 690         | 650 to 695  | 10            | 9         | 83,532                             | 105,423                            |                      | 91,444         | 72,563                | 87,075          | 101,588 |
| City Solicitor                              | 685         |             | 10            |           |                                    |                                    |                      | 87,707         |                       |                 |         |
| Deputy Chief of Police                      | 685         |             | 11            |           | 76,392                             | 102,111                            |                      | 97,281         |                       |                 |         |
| Community Development Director              | 680         |             | 10            |           |                                    |                                    |                      | 100,861        |                       |                 |         |
| City Treasurer                              | 675         |             | 10            |           | 69,438                             | 97,713                             |                      | 91,444         |                       |                 |         |
| Golf Superintendent                         | 675         |             | 9             |           | 84,003                             | 106,052                            |                      | 83,290         |                       |                 |         |
| Library Director (Interim)                  | 670         |             | 9             |           | 62,418                             | 81,818                             |                      | 82,028         |                       |                 |         |
| City Clerk                                  | 665         |             | 10            |           | 76,392                             | 101,557                            |                      | 90,759         |                       |                 |         |
|                                             |             |             |               |           | 75,362                             | 99,112                             |                      |                |                       |                 |         |
| City Assessor                               | 635         | 600 to 645  | 9             | 8         | 69,062                             | 92,180                             |                      | 79,555         | 67,500                | 81,000          | 94,500  |
| Purchasing Director                         | 635         |             | 10            |           |                                    |                                    |                      | 80,105         |                       |                 |         |
| Assistant Director of Community Development | 630         |             | 7             |           |                                    |                                    |                      | 83,290         |                       |                 |         |
| Director of Public Safety Dispatch Center   | 625         |             | 9             |           | 84,003                             | 102,204                            |                      | 80,802         |                       |                 |         |
| COA Director                                | 615         |             | 6             |           | 56,802                             | 74,511                             |                      | 62,640         |                       |                 |         |
| Director Veterans Services                  | 615         |             | 6             |           |                                    |                                    |                      | 63,098         |                       |                 |         |
| Assistant Director Library                  | 600         |             | 6             |           |                                    |                                    |                      | 63,547         |                       |                 |         |
|                                             |             |             |               |           | 69,956                             | 89,632                             |                      |                |                       |                 |         |
| <b>Supervisors and Advanced Technical</b>   |             |             |               |           |                                    |                                    |                      |                |                       |                 |         |
| Director of Cable Operations                | 590         | 550 to 595  |               | 7         | 66,789                             | 85,259                             |                      | 70,467         | 63,669                | 73,220          | 82,770  |
|                                             |             |             |               |           | 59,321                             | 75,685                             |                      |                |                       |                 |         |
| Assistant Treasurer                         | 520         | 500 to 545  | 5             | 6         | 56,802                             | 74,511                             |                      | 58,054         | 60,638                | 69,733          | 78,829  |
| IT Dept Systems Manager                     | 515         |             | 6             |           | 66,789                             | 85,259                             |                      | 69,408         | 29,15                 | 33,53           | 37,90   |
|                                             |             |             |               |           | 60,311                             | 77,365                             |                      |                |                       |                 |         |
| Conservation Planning Agent                 | 490         | 450 to 495  | 6             | 5         |                                    |                                    |                      | 64,190         | 57,750                | 66,413          | 75,075  |
| Assistant City Solicitor                    | 480         |             | 3             |           |                                    |                                    |                      | 48,480         | 27,76                 | 31,93           | 36,09   |
| Staff Librarian                             | 460         |             |               |           | 49,796                             | 69,886                             |                      | 40,069         |                       |                 |         |
| DPW Business Manager                        | 460         |             |               |           |                                    |                                    |                      | 53,321         |                       |                 |         |
| Prevention Coordinator                      | 455         |             |               |           |                                    |                                    |                      |                |                       |                 |         |
| Assistant Director of Veterans Services     | 425         | 400 to 445  |               | 4         |                                    |                                    |                      | 56,100         | 55,000                | 63,250          | 71,500  |
| Economic Development Coordinator            | 425         |             | 7             |           | 67,571                             | 87,211                             |                      | 63,547         | 26,44                 | 30,41           | 34,38   |
| Executive Aide to Mayor                     | 415         |             |               |           |                                    |                                    |                      | 56,643         |                       |                 |         |
| Assistant City Clerk                        | 405         |             | 3             |           | 46,405                             | 61,236                             |                      | 46,517         |                       |                 |         |
| Cable Producer                              | 405         |             | 2             |           |                                    | 36,521                             | 46,518               | 48,397         |                       |                 |         |
| Assistant City Auditor                      | 400         |             |               |           | 55,486                             | 73,494                             |                      | 57,987         |                       |                 |         |
|                                             |             |             |               |           | 56,488                             | 73,980                             |                      | 52,936         |                       |                 |         |
| <b>Administrative and Technical</b>         |             |             |               |           |                                    |                                    |                      |                |                       |                 |         |
| Library Maintenance and Craftsman           | 390         | 350 to 395  |               | 3         |                                    |                                    | 19,68                | 24,74          | 53,845                | 61,922          | 69,999  |
| Budget/Project Manager                      | 360         |             |               |           |                                    |                                    |                      | 26,74          | 25,89                 | 29,77           | 33,65   |
| GIS Coordinator                             | 355         |             | 5             |           |                                    |                                    |                      | 77,903         |                       |                 |         |
| HR/Administrative Coordinator               | 345         | 300 to 345  |               | 2         | 50,361                             | 67,681                             |                      | 17,14          | 21,54                 | 25,293          | 30,59   |
| HR/Multi Financial Coordinator              | 345         |             |               |           |                                    |                                    | 17,14                | 21,54          | 23,08                 | 27,06           |         |
| Senior Library Technicians                  | 345         |             |               |           |                                    |                                    |                      | 21,66          |                       |                 |         |







City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

---

March 21, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication from the Mayor regarding the emergency repairs made to the Crystal Lake Dike by the Greenwood Pool

Dear Madam President and Councilors,

I am writing to inform you of an emergency repair made at the Crystal Lake Dike that took place on Thursday, March 14, 2024.

While visiting the new multi-use path/bike trail that was installed to change the color of the fence lights back to white, it was noted that not only was the water at Crystal Lake the highest it has been in years, but also that several feet of the dike that holds Crystal Lake from flowing into the Greenwood Pool/Monument Park area had eroded away due to the high winds we have been experiencing creating waves in the lake.

The high levels of water are attributed to several different factors. The first being the rain we have experienced, the melting/thawing in the area, but largely in part to the work we have done in improving the City's water system.

As you are likely aware, the City conducted a water main replacement project from 2020 through 2022 in which all of our water mains that were installed between 1860 and the late 1920s were replaced. Additionally, the City contracts with a consultant for \$10,000/year to go and inspect our water pipes and hydrants to find any leaks that are occurring so we can make the necessary repairs. At the end of last year, the City received an efficiency report that stated due to all of the above, we saved approximately 96 million gallons of water in 2023 compared to before the repairs were made. Our water treatment plant produces approximately 2 million gallons of water daily for our residents, making this saving an equivalent amount to 48 days' worth of water remaining in Crystal Lake.

To alleviate the flooding concerns with the rain and snow that was predicted in the following weeks, the City's gravity fed hydrant system was opened to release some of the water and lower the level in the lake. These are the black painted hydrants that are fed directly from Crystal Lake and flow by gravity and the pressure of the water in the lake. The Water Department's industrial



**City of Gardner - Executive Department**

**Mayor Michael J. Nicholson**

---

pump was also attempted to be used, however, due to a malfunction this was not possible. This piece of equipment is now under repair to avoid this happening in the future.

Furthermore, Crystal Lake from then until the date this correspondence is being written (March 21) is being drained into Pond Brook. This, however, does cause flooding to occur on John Street and Risley Street, since the culvert in that area has failed and is in need of replacement.

However, thanks to all of these measures, the water level in Crystal Lake has subsided to a level that alleviates the concerns of flooding.

Additionally to stabilize the dike, the City install rip-rap stones along the shores of the lake to stabilize the dike.

All of these items were cleared through the City's Conservation Agent, the Department of Conservation and Recreation, the Department of Environmental Protection, and the City's contracted dam inspectors. The City was also notified that due to the minimal size of the dike, it falls outside of the Commonwealth's dam inspection requirements and only under local jurisdiction.

Through this review process, the Administration found a report from the dam inspection conducted on the Crystal Lake Dike in April of 2014, that actually recommended that rip-rap stone be added to stabilize this shore in the event of waving- which is exactly what occurred.

The work has since been completed, the dike/dam stabilized, and the flooding concerns alleviated, however, I am writing to make sure you are aware of this entire situation in the event you receive any questions from our constituents.

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

## Before Repair



# Before Repair



# During Repair



## After Repair



## After Repair





*-- Crystal Lake Dike --*  
*Municipally-Owned Dike*  
**PHASE I**  
**INSPECTION/EVALUATION REPORT**



**Dam Name:** Crystal Lake Dike  
**State Dam ID#:** 3-14-103-21  
**NID#:** MA01243  
**Owner:** City of Gardner, MA  
**Owner Type:** Municipal  
**City:** Gardner  
**Consultant:** CDR Maguire Inc.  
**Date of Inspection:** April 8, 2014



## Executive Summary

---

This Phase I Inspection/Evaluation Report details the inspection and evaluation of Crystal Lake Dike located in Gardner, Massachusetts. The inspection was conducted on April 8, 2014 by CDR Maguire Inc. of Providence, Rhode Island. Crystal Lake Dike is classified as a Large-size, Class III (Low) hazard potential dam.

In general, Crystal Lake Dike was found to be in **fair** condition with the following deficiencies worth noting. Potential problems for the dam include:

- Erosion along the upstream slope with missing rip rap.
- Minor brush growth within the upstream riprap slope protection.

CDR Maguire recommends the following actions be taken to address the deficiencies found at the dam during inspection.

- Clear trees, brush and roots from the dam's upstream embankments.
- Repair and maintain the upstream embankment slope with the addition of additional rip rap.

The vegetation removal should be performed under the direction of a professional engineer with experience in dam design.

## Dam Evaluation Summary Detail Sheet

|                               |                             |                                             |                |
|-------------------------------|-----------------------------|---------------------------------------------|----------------|
| 1. NID ID:                    | MA 001243                   | 4. Inspection Date:                         | April 8, 2014  |
| 2. Dam Name:                  | Crystal Lake Dike           | 5. Last Insp. Date:                         | April 16, 2004 |
| 3. Dam Location:              | GARDNER, MA                 | 6. Next Inspection:                         | April 8, 2024  |
| 7. Inspector:                 | Robert P. Sims              |                                             |                |
| 8. Consultant:                | CDR Maguire                 |                                             |                |
| 9. Hazard Code:               | Low                         | 9a. Is Hazard Code Change Requested?:       | No             |
| 10. Insp. Frequency:          | 10 Years                    | 11. Overall Physical Condition of Dam:      | FAIR           |
| 12. Spillway Capacity (% SDF) | 0-50% of the SDF or Unknown |                                             |                |
| E1. Design Methodology:       | 2                           | E7. Low-Level Discharge Capacity:           | 3              |
| E2. Level of Maintenance:     | 2                           | E8. Low-Level Outlet Physical Condition:    | 3              |
| E3. Emergency Action Plan:    | 2                           | E9. Spillway Design Flood Capacity:         | 5              |
| E4. Embankment Seepage:       | 5                           | E10. Overall Physical Condition of the Dam: | 3              |
| E5. Embankment Condition:     | 4                           | E11. Estimated Repair Cost:                 | \$33,500       |
| E6. Concrete Condition:       | N/A                         |                                             |                |

## Evaluation Description

**E1: DESIGN METHODOLOGY**

1. Unknown Design – no design records available
2. No design or post-design analyses
3. No analyses, but dam features appear suitable
4. Design or post design analysis show dam meets most criteria
5. State of the art design – design records available & dam meets all criteria

**E2: LEVEL OF MAINTENANCE**

1. Dam in disrepair, no evidence of maintenance, no O&M manual
2. Dam in poor level of upkeep, very little maintenance, no O&M manual
3. Dam in fair level of upkeep, some maintenance and standard procedures
4. Adequate level of maintenance and standard procedures
5. Dam well maintained, detailed maintenance plan that is executed

**E3: EMERGENCY ACTION PLAN**

1. No plan or idea of what to do in the event of an emergency
2. Some idea but no written plan
3. No formal plan but well thought out
4. Available written plan that needs updating
5. Detailed, updated written plan available and filed with MADCR, annual training

**E4: SEEPAGE (Embankments, Foundations, & Abutments)**

1. Severe piping and/or seepage with no monitoring
2. Evidence of monitored piping and seepage
3. No piping but uncontrolled seepage
4. Minor seepage or high volumes of seepage with filtered collection
5. No seepage or minor seepage with filtered collection

**E5: EMBANKMENT CONDITION (See Note 1)**

1. Severe erosion and/or large trees
2. Significant erosion or significant woody vegetation
3. Brush and exposed embankment soils, or moderate erosion
4. Unmaintained grass, rodent activity and maintainable erosion
5. Well maintained healthy uniform grass cover

**E6: CONCRETE CONDITION (See Note 2)**

1. Major cracks, misalignment, discontinuities causing leaks, seepage or stability concerns
2. Cracks with misalignment inclusive of transverse cracks with no misalignment but with potential for significant structural degradation
3. Significant longitudinal cracking and minor transverse cracking
4. Spalling and minor surface cracking
5. No apparent deficiencies

**E7: LOW-LEVEL OUTLET DISCHARGE CAPACITY**

1. No low level outlet, no provisions (e.g. pumps, siphons) for emptying pond
2. No operable outlet, plans for emptying pond, but no equipment
3. Outlet with insufficient drawdown capacity, pumping equipment available
4. Operable gate with sufficient drawdown capacity
5. Operable gate with capacity greater than necessary

**E8: LOW-LEVEL OUTLET PHYSICAL CONDITION**

1. Outlet inoperative needs replacement, non-existent or inaccessible
2. Outlet inoperative needs repair
3. Outlet operable but needs repair
4. Outlet operable but needs maintenance
5. Outlet and operator operable and well maintained

**E9: SPILLWAY DESIGN FLOOD CAPACITY**

1. 0 - 50% of the SDF or unknown
2. 50-90% of the SDF
3. 90 - 100% of the SDF
4. >100% of the SDF with actions required by caretaker (e.g. open outlet)
5. >100% of the SDF with no actions required by caretaker

**E10: OVERALL PHYSICAL CONDITION OF DAM**

1. UNSAFE – Major structural, operational, and maintenance deficiencies exist under normal operating conditions
2. POOR - Significant structural, operation and maintenance deficiencies are clearly recognized under normal loading conditions
3. FAIR - Significant operational and maintenance deficiencies, no structural deficiencies. Potential deficiencies exist under unusual loading conditions that may realistically occur. Can be used when uncertainties exist as to critical parameters
4. SATISFACTORY - Minor operational and maintenance deficiencies. Infrequent hydrologic events would probably result in deficiencies.
5. GOOD - No existing or potential deficiencies recognized. Safe performance is expected under all loading including SDF

**E11: ESTIMATED REPAIR COST**

Estimation of the total cost to address all identified structural, operational, maintenance deficiencies. Cost shall be developed utilizing standard estimating guides and procedures

## Changes/Deviations to Database Information since Last Inspection

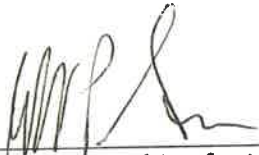
## Preface

---

The purpose of this report is to identify expeditiously those dams which may pose hazards to human life or property. The assessment of the general condition of the dam is based upon available data and visual inspections. Detailed investigation and analyses involving topographic mapping, subsurface investigations, testing and detailed computational evaluations are beyond the scope of this report.

In reviewing this report, it should be realized that the reported condition of the dam is based on observations of field conditions at the time of inspection, along with data available to the inspection team. In cases where the reservoir was lowered or drained prior to inspection, such action, while improving the stability and safety of the dam, removes the normal load on the structure and may obscure certain conditions which might otherwise be detectable if inspected the under normal operating environment of the structure.

It is important to note that the condition of a dam depends on numerous and constantly changing internal and external conditions, and is evolutionary in nature. It would be incorrect to assume that the present condition of the dam will continue to represent the condition of the dam at some point in the future. Only through continued care and inspection can there be any chance that unsafe conditions be detected.



*Authorized/Licensed Professional's Signature*

Robert P. Sims, P.E.  
Massachusetts License No. 35130

Project Manager  
CDR Maguire Inc.



# Crystal Lake Dike - Inspection/Evaluation Report

## Table of Contents

|                                                   |            |
|---------------------------------------------------|------------|
| <b>EXECUTIVE SUMMARY .....</b>                    | <b>i</b>   |
| <b>PREFACE .....</b>                              | <b>iii</b> |
| <b>TABLE OF CONTENTS .....</b>                    | <b>iv</b>  |
| <b>SECTION 1 .....</b>                            | <b>1</b>   |
| <b>1.0 DESCRIPTION OF PROJECT .....</b>           | <b>1</b>   |
| 1.1 GENERAL .....                                 | 1          |
| 1.1.1 Authority .....                             | 1          |
| 1.1.2 Purpose of Work .....                       | 1          |
| 1.1.3 Definitions .....                           | 1          |
| 1.2 DESCRIPTION OF PROJECT .....                  | 1          |
| 1.2.1 Location .....                              | 1          |
| 1.2.2 Owner .....                                 | 3          |
| 1.2.3 Operator .....                              | 3          |
| 1.2.4 Purpose of Dike .....                       | 3          |
| 1.2.5 Description of Dike and Appurtenances ..... | 3          |
| 1.2.6 Operation and Maintenance .....             | 3          |
| 1.2.7 DEM Size Classification .....               | 3          |
| 1.2.8 DEM Hazard Classification .....             | 3          |
| 1.3 ENGINEERING DATA .....                        | 4          |
| 1.3.1 Drainage Area .....                         | 4          |
| 1.3.2 Reservoir .....                             | 4          |
| 1.3.2.1 Length (feet) .....                       | 4          |
| 1.3.2.2 Storage (Acre-Feet) .....                 | 4          |
| 1.3.2.3 Surface (Acres) .....                     | 4          |
| 1.3.3 Discharges at Dike Site .....               | 4          |
| 1.3.4 Additional Elevations (Feet) .....          | 4          |
| 1.3.5 Main Spillway .....                         | 5          |
| 1.3.6 Construction Records .....                  | 5          |
| 1.3.7 Operating Records .....                     | 5          |

**SECTION 2 ..... 6**  
**2.0 VISUAL INSPECTION..... 6**  
 2.1 GENERAL FINDINGS..... 6  
     2.1.1 Dike..... 6  
     2.1.2 Appurtenant Structures..... 6  
     2.1.3 Downstream Area ..... 6  
     2.1.4 Reservoir Area..... 7  
 2.2 CARETAKER INTERVIEW ..... 7  
 2.3 OPERATION AND MAINTENANCE PROCEDURES ..... 7  
 2.4 EMERGENCY WARNING SYSTEM ..... 7  
 2.5 HYDROLOGIC/HYDRAULIC DATA..... 7  
 2.6 STRUCTURAL STABILITY/OVERTOPPING POTENTIAL..... 7  
     2.6.1 Structural Stability ..... 7  
     2.6.2 Overtopping Potential..... 8  
**SECTION 3 ..... 9**  
**3.0 OPERATION AND MAINTENANCE PROCEDURES ..... 9**  
 3.1 ASSESSMENTS..... 9  
 3.2 STUDIES AND ANALYSES ..... 9  
 3.3 RECOMMENDATIONS ..... 9  
 3.4 OPERATIONAL PROCEDURES ..... 10  
 3.5 MAINTENANCE OF DIKE AND OPERATING FACILITIES ..... 10  
 3.6 EMERGENCY WARNING SYSTEM ..... 10  
 3.7 OPINION OF PROBABLE COSTS ..... 10

**FIGURES**

FIGURE 1: LOCATION MAP ..... 2

**APPENDICES**

|             |                                 |
|-------------|---------------------------------|
| Appendix A: | Sketch of Dam                   |
| Appendix B: | Photographs                     |
| Appendix C: | Inspection Checklist            |
| Appendix D: | Hydrologic/Hydraulic Data       |
| Appendix E: | Definitions                     |
| Appendix F: | Previous Reports and References |

## Section 1

---

### 1.0 DESCRIPTION OF PROJECT

#### 1.1 General

##### 1.1.1 Authority

The City of Gardner, Massachusetts, has retained CDR Maguire Inc. to perform visual inspections and develop reports updating the conditions of a number of dams owned and operated by the City of Gardner and provide recommendations for remediation, as necessary.

##### 1.1.2 Purpose of Work

The purpose of this investigation was to inspect and evaluate the present condition of the Crystal Lake Dike, appurtenant structures and downstream channel area. The dike was inspected in accordance with Army Corps of Engineers' Phase I requirements, the Massachusetts Department of Conservation and Recreation (DCR)<sup>1</sup>, and requirements set forth in the Code of Massachusetts Regulations (302 CMR 10.00 Dam Safety Rules and Regulations). The scope of work for the Phase I evaluations was divided into four parts: 1) obtain and review all available reports, investigations, and data previously submitted to the DCR, owner, or U.S. Army Corps of Engineers pertaining to each dike and appurtenant structures; 2) perform a visual inspection of each site and completion of the standard dam inspection checklist; 3) evaluate the status and need for an emergency action plan for the site; and 4) prepare and submit a final report presenting the evaluation of each retention structure, including recommendations and remedial action.

##### 1.1.3 Definitions

To provide the reader with a better understanding of the report, definitions of commonly used terms associated with dams are provided in Appendix E. Many of these terms may be included in this report. The terms are presented under common categories associated with dams which include: 1) orientation; 2) dam components; 3) size classification; 4) hazard classification; and 5) miscellaneous.

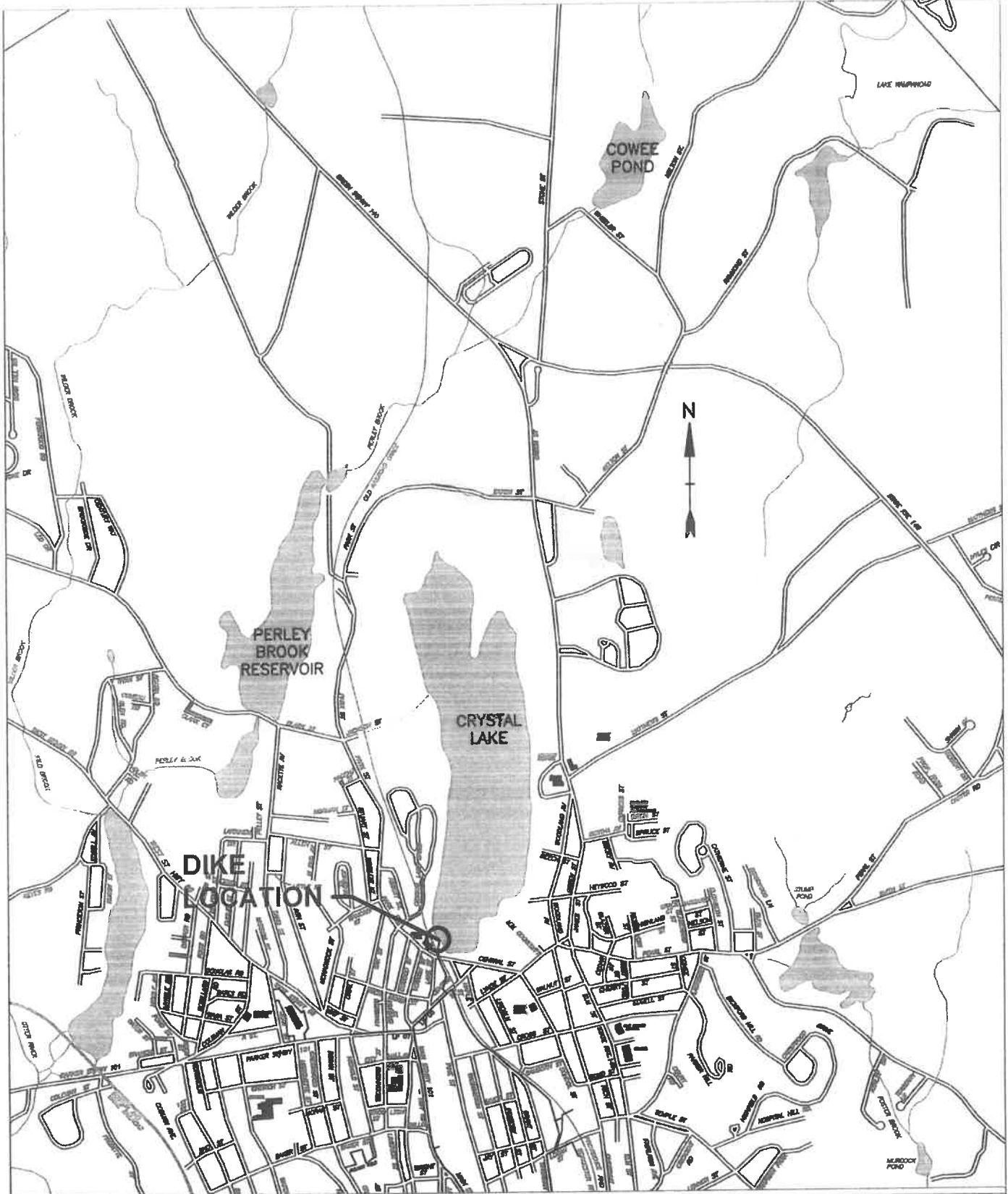
### 1.2 Description of Project

#### 1.2.1 Location

Crystal Lake Dike is an earth embankment dike located along the southwest rim of Crystal Lake in Gardner, Massachusetts. Access to the dike is located off of Graham Street as shown in Figure 1. Appendix A contains a sketch of the dike, and Appendix B contains photographs taken at the dike site.

---

<sup>1</sup>The Department of Conservation and Recreation Office of Dam Safety was formerly known as the Department of Environmental Management Office of Dam Safety.



**Maguire Group Inc.**  
 Architects/Engineers/Planners  
 225 Foxborough Boulevard  
 Foxborough, MA 02035

City of Gardner, Massachusetts  
 Crystal Lake Dike  
 Inspection and Evaluation

LOCATION MAP  
 SCALE: 1"=2,000'

Proj. No. 18919  
 Figure No.

1

Page 3



### 1.2.2 Owner

The dike is owned by the City of Gardner:

Gardner Water Department  
City Hall  
Gardner, MA 01440  
Mr. Dane Arnold  
Tel: 978-632-7661

### 1.2.3 Operator

United Water is currently under contract with the City for operating the dike.

### 1.2.4 Purpose of Dike

The reservoir impounded by the dike is part of the water supply system for the City of Gardner.

### 1.2.5 Description of Dike and Appurtenances

Crystal Lake Dike is a 5-foot high and 370-foot long earth embankment with an abandoned railroad track located along its crest. The crest and downstream area of the dike are grass covered. The right abutment of the dike is at Graham Street and the left abutment blends into natural ground at a point about 250 feet north of Park Street. The dike's crest has a slight downward slope from Graham Street to Park Street.

### 1.2.6 Operation and Maintenance

No formal operational procedures and maintenance programs were established for this dike.

### 1.2.7 DEM Size Classification

Storage volume for Crystal Lake Dike is approximately 1450 acre-feet at maximum storage as calculated by Louis Berger & Associates Inc. in 1980. The dike height is approximately 5 feet as measured from the dike crest to the lowest point of the downstream slope. In accordance with the size classification set forth under Code of Massachusetts Regulations 302 CMR Dam Safety Rules and Regulations, Crystal Lake Dike is a **Large-size dam**.

### 1.2.8 DEM Hazard Classification

Crystal Lake Dike is located upstream of a topographical depression which contains a large municipal swimming pool. Failure of the dike would inundate the depression at the downstream toe of the dike but is not likely to cause loss of life. A minimal amount of property damage would be expected in the event of a dike breach. In accordance with the hazard classification set forth under Code of Massachusetts Regulations 302 CMR Dam Safety Rules and Regulations, Crystal Lake Dike is a **Class III (Low)** hazard dam.

### 1.3 Engineering Data

The following sections are based on available design and construction information obtained from the City of Gardner and previous inspection reports. The accuracy of this information (dimensions, elevations, etc.) was not verified as it was outside the specified scope of work.

#### 1.3.1 Drainage Area

The drainage area of Crystal Lake Dike is approximately 0.95 square miles.

#### 1.3.2 Reservoir

##### 1.3.2.1 Length (feet)

|                               |         |
|-------------------------------|---------|
| Length of normal pool         | 5,700 ± |
| Width of normal pool          | 1,350 ± |
| Length of pool at top of dike | Unknown |
| Width of pool at top of dike  | Unknown |

##### 1.3.2.2 Storage (Acre-Feet)

|                       |                      |
|-----------------------|----------------------|
| Normal pool           | 2,290                |
| Top of dike           | Unknown              |
| Spillway design flood | Not Applicable (N/A) |

##### 1.3.2.3 Surface (Acres)

|                       |         |
|-----------------------|---------|
| Normal pool           | 151     |
| Top of dike           | Unknown |
| Spillway design flood | N/A     |

#### 1.3.3 Discharges at Dike Site

There is no spillway at the dike for discharging water. However, there is an intake structure for a fire suppression system that is not currently used. In addition, there are two 20-inch pipes that discharge to the drainage system. The gate valves on the ends of the two pipes are currently closed.

#### 1.3.4 Additional Elevations (Feet)

|                            |                 |
|----------------------------|-----------------|
| Top of dike                | 1,103 ±NAVD88   |
| Spillway design flood pool | N/A             |
| Design surcharge           | N/A             |
| Normal pool                | 1,097.12 NAVD88 |
| Spillway crest, gated      | N/A             |
| Spillway crest, ungated    | N/A             |
| Full flood control pool    | Unknown         |
| Low level outlet invert    | Unknown         |

|                                  |     |
|----------------------------------|-----|
| Upstream portal diversion tunnel | N/A |
| Downstream water at toe of dike  | N/A |

### 1.3.5 Main Spillway

|                           |     |
|---------------------------|-----|
| Type                      | N/A |
| Length of weir            | N/A |
| Crest elevation (gated)   | N/A |
| Crest elevation (ungated) | N/A |
| Upstream channel          | N/A |
| Downstream channel        | N/A |

### 1.3.6 Construction Records

No construction records for this structure were available at the time of inspection.

### 1.3.7 Operating Records

No operating records for this structure were available at the time of inspection.

## Section 2

---

### 2.0 VISUAL INSPECTION

Crystal Lake Dike was inspected on April 8, 2014. At the time of inspection, the reservoir level was approximately 5 feet below the crest of the dike. The Field Inspection Checklist is included in Appendix C.

#### 2.1 General Findings

In general the overall condition of the dike was considered poor. Deficiencies to the upstream slope include significant erosion which is undermining the abandoned railroad tracks, missing riprap, granite blocks falling into the lake, and light-to-moderate vegetation. The crest of the dike has tire ruts throughout, light-to-moderate vegetation, and a moderate depression.

##### 2.1.1 Dike

An abandoned railroad track runs the length of the crest of Crystal Lake Dike (see Photos). Also on the crest and next to the railroad tracks there is a grassed pathway which provides vehicular access along the dike. Tire ruts were observed along the pathway and vary in depth from 8-18 inches. There is light tree growth along the crest with tree diameter sizes ranging from 1 to 3 inches.

The upstream slope of the dike has missing riprap, and, in some locations, granite blocks along the crest have fallen into the lake. The loss of slope protection has led to significant erosion to the point that some railroad ties on the crest of the dike have become undermined. There is moderate vegetation along the upstream slope consisting of brush and trees ranging in size from 1 to 3 inches in diameter. The left and right embankment-to-abutment contact is good. There is moderate vegetation at the left and right abutment.

The downstream slope of the dike is grassed and appears to be well maintained by the City. The downstream slope transitions to a depression downstream of the dike. No seepage or wet areas were observed along the downstream slope or toe of the dike. No unusual movement or erosion was observed.

##### 2.1.2 Appurtenant Structures

Two twin 20-inch pipes were observed entering the right portion of the upstream slope. Both pipes have visible gate valves. There also is a circular intake structure approximately 35 feet off shore. Access to it was not possible on the day of inspection. The status of any piping systems associated with it is unknown.

##### 2.1.3 Downstream Area

The area downstream of the dike is a topographical depression which contains a large municipal swimming pool.

#### **2.1.4 Reservoir Area**

The slopes of Crystal Lake are forested and appear to be stable.

#### **2.2 Caretaker Interview**

On April 8, 2014, Mr. Dane Arnold from the Department of Public Works was interviewed via telephone. He indicated that there are no existing drawings or construction records for the dike, no existing Emergency Action Plan, and no operating records. Crystal Lake has no natural outlet and the level of the lake is controlled by an intake structure located on the southeast rim of the lake. This intake structure connects to a gravity fire suppression system. The two twin 20-inch pipes on the right of the dike are reportedly connected to the local drainage system and used to control water levels in the lake. However, the gate valve controls have not been exercised in years.

#### **2.3 Operation and Maintenance Procedures**

Owner Bob Hankinson informed me that there is no formal operation and maintenance procedures for the dam.

#### **2.4 Emergency Warning System**

No Emergency Action Plan has been assembled for Crystal Lake Dike.

#### **2.5 Hydrologic/Hydraulic Data**

Crystal Lake Dike is a Large size, Class III (Low) hazard dam. In accordance with Massachusetts Law, the spillway design flood (SDF) for existing dams falling under this classification is based on the 100-year storm event.

The hydraulic/hydrologic analyses performed by Louis Berger & Associates, Inc. in the 1980 inspection report are included in Appendix D of this report. However, no hydraulic data is available for the Dike.

#### **2.6 Structural Stability/Overtopping Potential**

##### **2.6.1 Structural Stability**

Although no stability analyses of the dike were performed, observation of the existing conditions and dike geometry indicate that the dike is stable at the present time. The high level of erosion on the upstream slope presents a significant hazard to the stability of the dike. If left unattended it could lead to failure of the dike. It should be noted that dike stability depends on numerous and constantly changing internal and external conditions. It is incorrect to assume that the present condition of the dike will be representative of the condition of the dike in the future.

### 2.6.2 Overtopping Potential

The hydraulic/hydrologic analyses performed by Louis Berger & Associates, Inc. in the 1980 inspection report indicates that the pool elevation must be maintained 6 feet below the low point on the dike to prevent overtopping by a storm of probable maximum precipitation (PMP) magnitude for a 6-hour duration. Computations are included in Appendix D.

## Section 3

---

### 3.0 OPERATION AND MAINTENANCE PROCEDURES

#### 3.1 Assessments

The visual inspection of Crystal Lake Dike revealed evidence of impending instability and so the dike is considered to be in fair condition. The following deficiencies need attention to improve the dike's condition.

1. Significant erosion along portions of the upstream slope where slope protection is missing or has fallen into the lake.
2. Tire ruts across the crest of the dike.
3. Light-to-moderate vegetation on the crest, upstream slope, and left and right embankment-to-abutment contacts.

#### 3.2 Studies and Analyses

The following studies and analyses should be completed to evaluate concerns and/or comply with current regulations:

- Develop an Operations and Maintenance Manual. This manual should include procedures for maintaining the level of the impoundment including seasonal adjustments. Additionally, the manual should include periodic inspection schedules and operational and maintenance procedures required to ensure satisfactory operations for prolonged life of the dam.
- Develop of an Emergency Action Plan. A list of downstream residences and businesses should be compiled and included in the Emergency Action Plan as well as an inundation zone in the event of a dam breach.

#### 3.3 Recommendations

It is recommended that the owner undertake the remedial measures outlined below.

1. The eroded areas on the upstream slope must be backfilled with granular fill and compacted to design grade. Riprap slope protection should be added to deter further erosion.
2. All brush on the slopes, crest, and left and right abutments of the dike should be removed. Excavations should be properly filled and compacted to insure the integrity of the embankment.
3. Institute a program of annual inspection by personnel from the Department of Public Works or its contract operator. The owner should also provide surveillance of the dike during intense rainfall.
4. A dike failure analysis should be computed to assess the downstream damage and impact.
5. Develop an Emergency Action Plan that will include an effective preplanned warning system; action to be taken at other reservoirs; locations of emergency

equipment, material and manpower; authorities to be contacted; potential areas that require warning and/or evacuation; and reservoir dewatering procedures, if necessary.

### **3.4 Operational Procedures**

The City of Gardner has contracted with United Water for operating the dike. United Water personnel visit the dike once daily to record the water level elevation. During this daily activity, the dike is visually inspected for abnormal conditions. Anything unusual is reported to the Department of Public Works. Other than a daily inspection and water level reading, there are no known documented operating procedures for the dike.

### **3.5 Maintenance of Dike and Operating Facilities**

The downstream slope appears to be maintained and kept free of brush and tree growth. The upstream slope, crest, and left and right abutments do not appear to be maintained and have light-to-moderate tree and brush growth.

### **3.6 Emergency Warning System**

In 2002, the City had a Surface Water Protection Plan prepared and a portion of this document addresses the City's Emergency Response Plan relative to water supply sources. However, no Emergency Action Plan specific to this dike was available for review.

### **3.7 Opinion of Probable Costs**

The following conceptual opinions of probable construction costs have been developed for the recommendations and remedial measures noted above. The costs shown here are based on a limited investigation and are provided for general information only. This should not be considered an engineer's estimate, as actual construction costs may be somewhat less or considerably more than indicated.



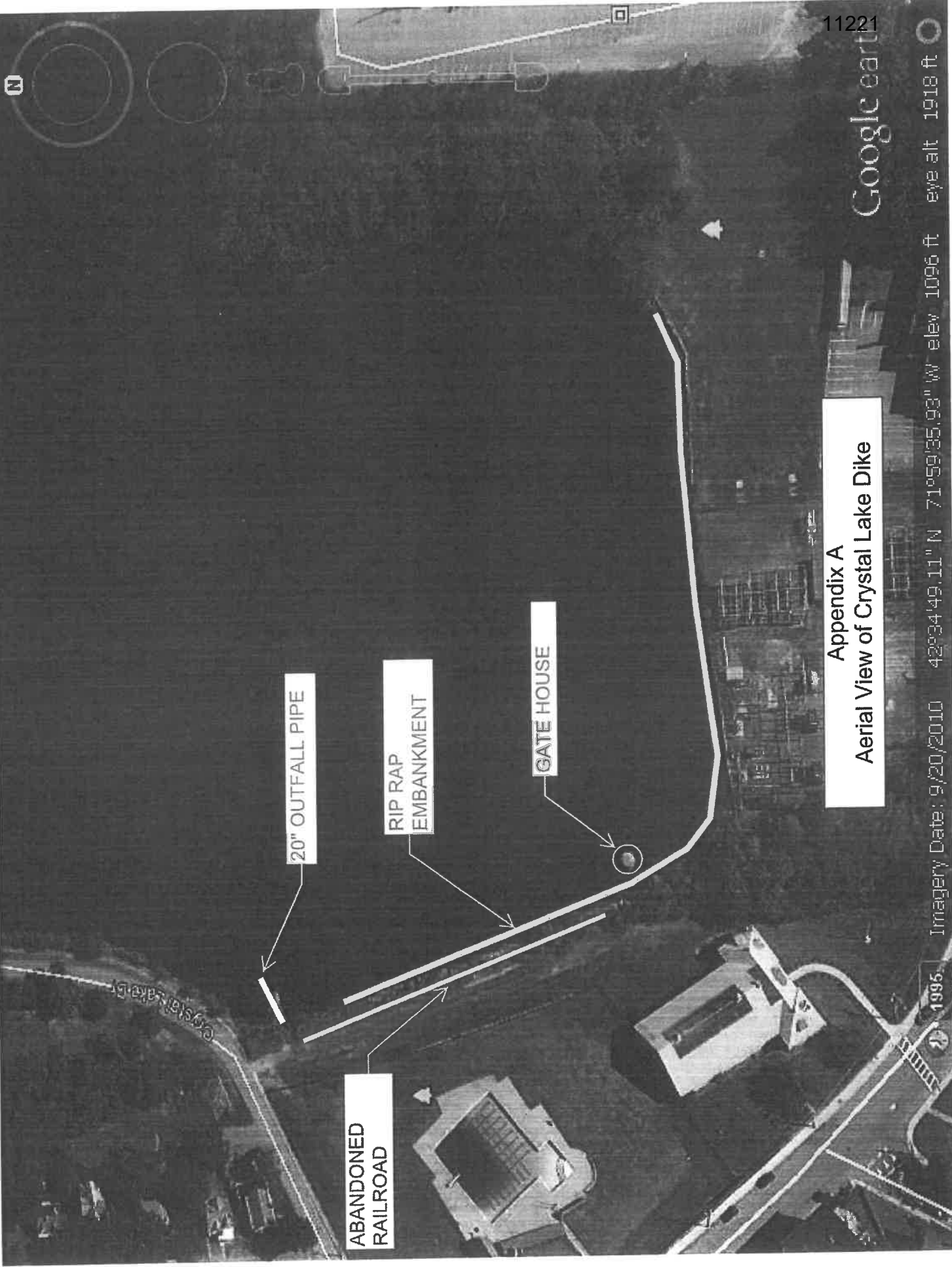
| <b>Studies and Analyses</b>                           | <b>Cost</b>     |
|-------------------------------------------------------|-----------------|
| 1. Operations and Maintenance Manual                  | \$5,000         |
| 2. Emergency Action Plan                              | \$10,000        |
| <b>Total</b>                                          | <b>\$15,000</b> |
| <br>                                                  |                 |
| <b>Yearly Recommendations</b>                         | <b>Cost</b>     |
| 1. Removal of Vegetation                              | \$5,000         |
| <b>Total</b>                                          | <b>\$5,000</b>  |
| <br>                                                  |                 |
| <b>Recommendations, Maintenance and Minor Repairs</b> | <b>Cost</b>     |
| 1. Replace rip rap along upstream bank                | \$10,000        |
| <b>Total</b>                                          | <b>\$10,000</b> |
| <br>                                                  |                 |
| <b>Remedial Measures</b>                              | <b>Cost</b>     |
| 1. Annual Inspection by Municipal Ground Department   | \$1,000         |
| 2. Recording Water Levels                             | \$2,500         |
| <b>Total</b>                                          | <b>\$3,500</b>  |

---

**Appendices**

**Appendix A – Plan of Dike**

---



Appendix A  
 Aerial View of Crystal Lake Dike

**Appendix B - Photographs**

---



Photo B1: View of the dike crest looking towards the right abutment.



Photo B2: View of the dike crest looking towards the right abutment.



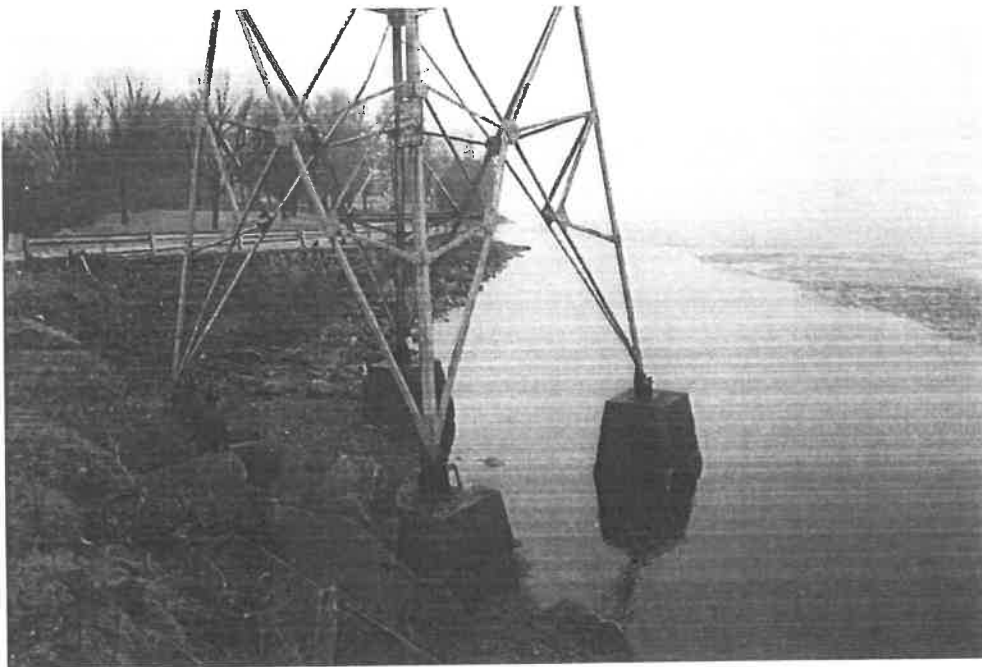
Photo B3: View of the dike upstream slope from right abutment.



Photo B4: View of the dike upstream slope protection.



**Photo B5: Abandoned Gate house**



**Photo B6: Electric Transmission Tower near the right Abutment**



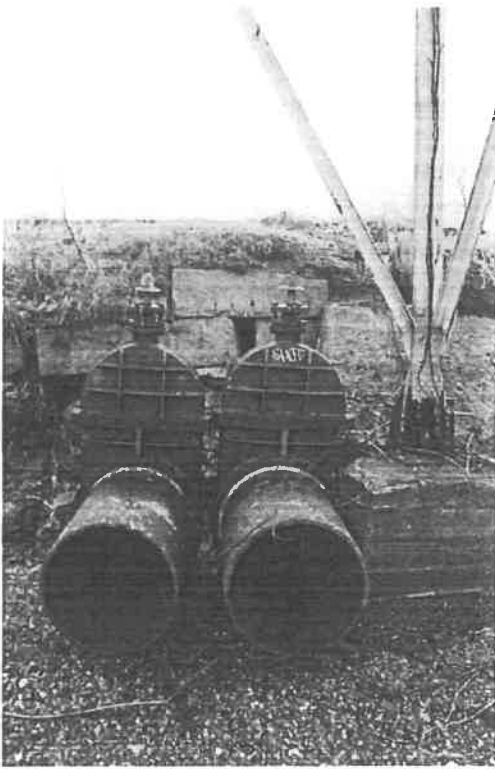


Photo B7: View of the twin 20-inch pipe entering the dike near the right abutment



Photo B8: View from the right abutment of the dike.

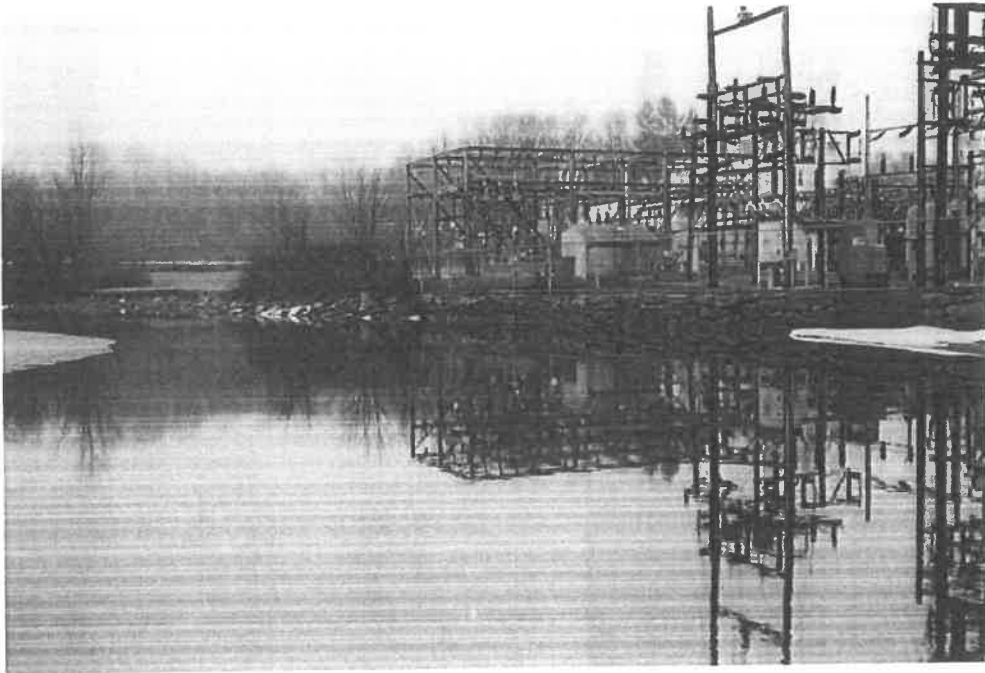


Photo B9: View of the upstream face of the dike

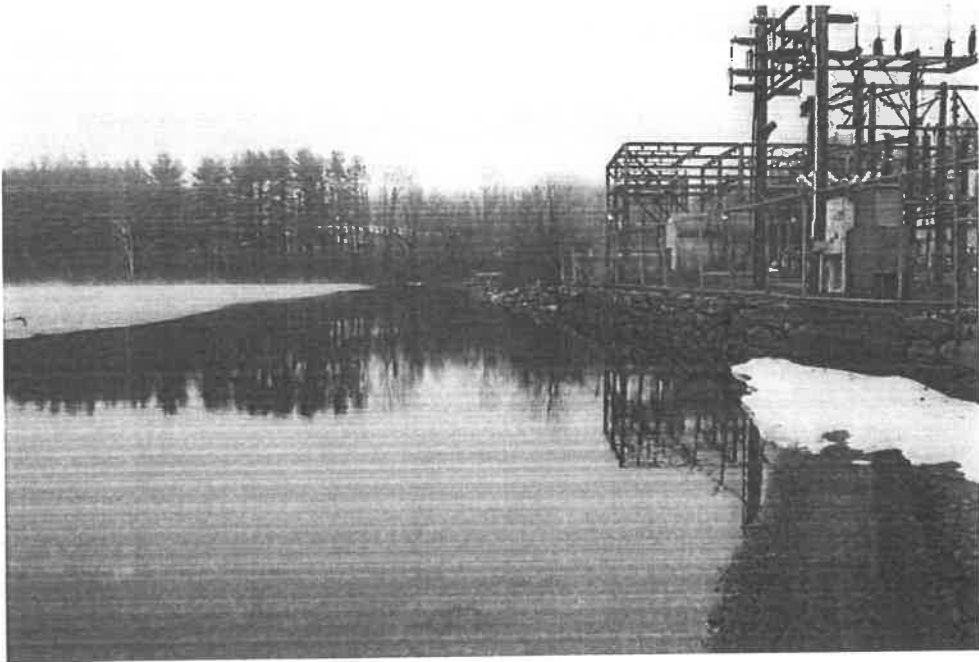


Photo B10: View of the upstream face of the dike

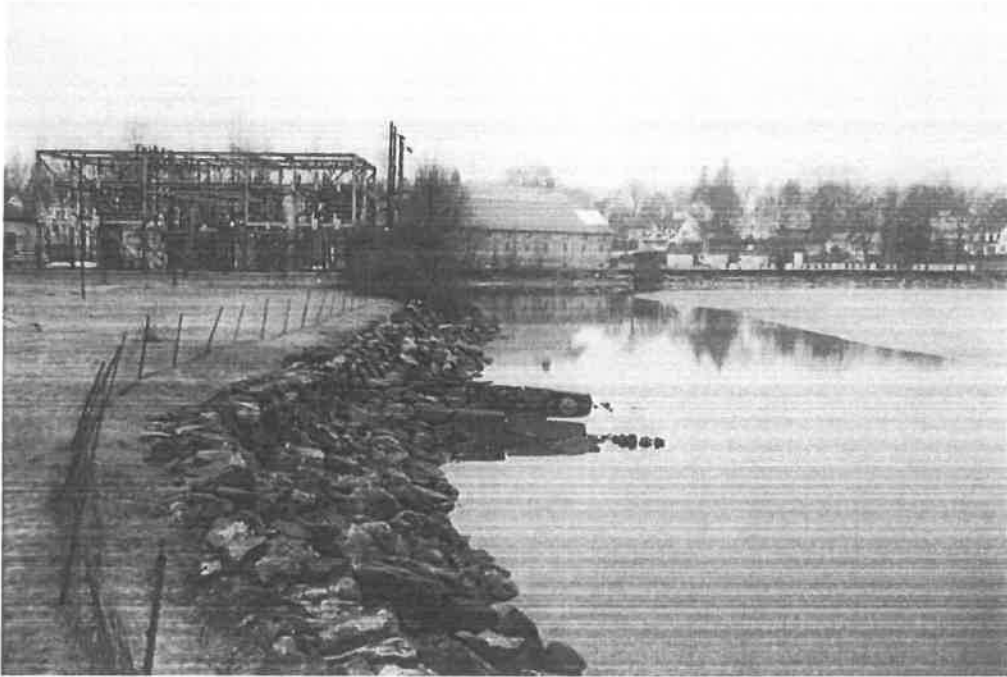


Photo B11: View of the upstream face from the left abutment



Photo B12: View of the left abutment

**Appendix C – Inspection Checklist**

---

**DAM SAFETY INSPECTION CHECKLIST**

|                                            |                                                                     |                                             |                                                          |
|--------------------------------------------|---------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------|
| NAME OF DAM:                               | Crystal Lake Dike                                                   | STATE ID #:                                 | 3-14-103-21                                              |
| REGISTERED:                                | <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO | NID ID #:                                   | MA 001243                                                |
| STATE SIZE CLASSIFICATION:                 | Large                                                               | STATE HAZARD CLASSIFICATION:                | Low                                                      |
|                                            |                                                                     | CHANGE IN HAZARD CLASSIFICATION REQUESTED?: | No                                                       |
| <u>DAM LOCATION INFORMATION</u>            |                                                                     |                                             |                                                          |
| CITY/TOWN:                                 | GARDNER                                                             | COUNTY:                                     | Worcester                                                |
| DAM LOCATION:<br>(street address if known) | Graham Street                                                       | ALTERNATE DAM NAME:                         | N/A                                                      |
| USGS QUAD:                                 | Gardner 19C                                                         | LAT.:                                       | 42.57979397N                                             |
|                                            |                                                                     | LONG.:                                      | 71.9933738W                                              |
| DRAINAGE BASIN:                            | Connecticut                                                         | RIVER:                                      | Off Stream                                               |
| IMPOUNDMENT NAME(S):                       | Crystal Lake                                                        |                                             |                                                          |
| <u>GENERAL DAM INFORMATION</u>             |                                                                     |                                             |                                                          |
| TYPE OF DAM:                               | Earth Filled                                                        | OVERALL LENGTH (FT):                        | 370                                                      |
| PURPOSE OF DAM:                            | Water Supply                                                        | NORMAL POOL STORAGE (ACRE-FT):              | 1160                                                     |
| YEAR BUILT:                                | 1900                                                                | MAXIMUM POOL STORAGE (ACRE-FT):             | 1,450                                                    |
| STRUCTURAL HEIGHT (FT):                    | 5                                                                   | EL. NORMAL POOL (FT):                       | 1097.0                                                   |
| HYDRAULIC HEIGHT (FT):                     | 5                                                                   | EL. MAXIMUM POOL (FT):                      | 1102.0                                                   |
| <u>FOR INTERNAL MADCR USE ONLY</u>         |                                                                     |                                             |                                                          |
| FOLLOW-UP INSPECTION REQUIRED:             | <input type="checkbox"/> YES <input type="checkbox"/> NO            | CONDITIONAL LETTER:                         | <input type="checkbox"/> YES <input type="checkbox"/> NO |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

INSPECTION SUMMARY

DATE OF INSPECTION: April 8, 2014 DATE OF PREVIOUS INSPECTION: April 16, 2004

TEMPERATURE/WEATHER: Overcast, 40 Degrees ARMY CORPS PHASE I:  YES  NO If YES, date November 1980

CONSULTANT: CDR Maguire PREVIOUS DCR PHASE I:  YES  NO If YES, date 9-Jul-04

BENCHMARK/DATUM: \_\_\_\_\_

OVERALL PHYSICAL CONDITION OF DAM: FAIR DATE OF LAST REHABILITATION: Unknown

SPELLWAY CAPACITY: 0-50% of the SDF or Unknown

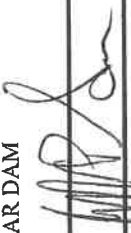
EL. POOL DURING INSP.: 1,025.16 EL. TAIL WATER DURING INSP.: 985

PERSONS PRESENT AT INSPECTION

| NAME           | TITLE/POSITION  | REPRESENTING      |
|----------------|-----------------|-------------------|
| Robert P. Sims | Project Manager | CDR Maguire, Inc. |
|                |                 |                   |
|                |                 |                   |
|                |                 |                   |

EVALUATION INFORMATION

|                               | Click on box to select E-code | Click on box to select E-code               |
|-------------------------------|-------------------------------|---------------------------------------------|
| E1) TYPE OF DESIGN            | <u>2</u>                      | E8) LOW-LEVEL OUTLET CONDITION <u>3</u>     |
| E2) LEVEL OF MAINTENANCE      | <u>2</u>                      | E9) SPILLWAY DESIGN FLOOD CAPACITY <u>1</u> |
| E3) EMERGENCY ACTION PLAN     | <u>2</u>                      | E10) OVERALL PHYSICAL CONDITION <u>3</u>    |
| E4) EMBANKMENT SEEPAGE        | <u>5</u>                      | E11) ESTIMATED REPAIR COST <u>\$33,500</u>  |
| E5) EMBANKMENT CONDITION      | <u>4</u>                      | ROADWAY OVER CREST <u>NO</u>                |
| E6) CONCRETE CONDITION        | <u>N/A</u>                    | BRIDGE NEAR DAM <u>NO</u>                   |
| E7) LOW-LEVEL OUTLET CAPACITY | <u>3</u>                      |                                             |

NAME OF INSPECTING ENGINEER: Robert P. Sims SIGNATURE: 

|                                       |                                                                     |                                                                          |
|---------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------|
| NAME OF DAM: <u>Crystal Lake Dike</u> |                                                                     | STATE ID #: <u>3-14-103-21</u>                                           |
| INSPECTION DATE: <u>April 8, 2014</u> |                                                                     | NID ID #: <u>MA 001243</u>                                               |
| OWNER:                                | Gardner Water Department                                            | CARETAKER:                                                               |
| NAME/TITLE                            | Dane Arnold                                                         | NAME/TITLE                                                               |
| STREET                                | 416 West Broadway                                                   | STREET                                                                   |
| TOWN, STATE, ZIP                      | Gardner, MA 01440                                                   | TOWN, STATE, ZIP                                                         |
| PHONE                                 | 978-632-7661                                                        | PHONE                                                                    |
| EMERGENCY PH. #                       |                                                                     | EMERGENCY PH. #                                                          |
| FAX                                   | 978-630-4029                                                        | FAX                                                                      |
| EMAIL                                 | <a href="mailto:darnold@gardner-ma.gov">darnold@gardner-ma.gov</a>  | EMAIL                                                                    |
| OWNER TYPE                            | Municipality or Political subdivision                               | EMAIL                                                                    |
|                                       |                                                                     | <a href="mailto:rhankinson@gardner-ma.gov">rhankinson@gardner-ma.gov</a> |
| PRIMARY SPILLWAY TYPE                 | <u>None</u>                                                         |                                                                          |
| SPILLWAY LENGTH (FT)                  | <u>N/A</u>                                                          | SPILLWAY CAPACITY (CFS) <u>0</u>                                         |
| AUXILIARY SPILLWAY TYPE               | <u>NONE</u>                                                         | AUX. SPILLWAY CAPACITY (CFS) <u>NONE</u>                                 |
| NUMBER OF OUTLETS                     | <u>0</u>                                                            | OUTLET(S) CAPACITY (CFS) <u>NONE</u>                                     |
| TYPE OF OUTLETS                       | <u>N/A</u>                                                          | TOTAL DISCHARGE CAPACITY (CFS) <u>0</u>                                  |
| DRAINAGE AREA (SQ MI)                 | <u>4224 ACRES</u>                                                   | SPILLWAY DESIGN FLOOD (PERIOD/CFS) <u>0</u>                              |
| HAS DAM BEEN BREACHED OR OVERTOPPED   | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | IF YES, PROVIDE DATE(S) _____                                            |
| FISH LADDER (LIST TYPE IF PRESENT)    | <u>NONE</u>                                                         |                                                                          |
| DOES CREST SUPPORT PUBLIC ROAD?       | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | IF YES, ROAD NAME: _____                                                 |
| PUBLIC BRIDGE WITHIN 50' OF DAM?      | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | IF YES, ROAD/BRIDGE NAME: _____                                          |
|                                       |                                                                     | MHD BRIDGE NO. (IF APPLICABLE) _____                                     |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**EMBANKMENT (CREST)**

| AREA INSPECTED | CONDITION                           | OBSERVATIONS  | NO ACTION |  | REPAIR |   |
|----------------|-------------------------------------|---------------|-----------|--|--------|---|
|                |                                     |               |           |  |        |   |
| CREST          | 1. SURFACE TYPE                     | Earth         |           |  | X      |   |
|                | 2. SURFACE CRACKING                 | None Observed |           |  | X      |   |
|                | 3. SINKHOLES, ANIMAL BURROWS        | Minor         |           |  | X      | X |
|                | 4. VERTICAL ALIGNMENT (DEPRESSIONS) | None Observed |           |  | X      |   |
|                | 5. HORIZONTAL ALIGNMENT             | Good          |           |  | X      |   |
|                | 6. RUTS AND/OR PUDDLES              | Minor         |           |  | X      | X |
|                | 7. VEGETATION (PRESENCE/CONDITION)  | Minor         |           |  | X      | X |
|                | 8. ABUTMENT CONTACT                 | Good          |           |  | X      |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |
|                |                                     |               |           |  |        |   |

ADDITIONAL COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21  
 INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**EMBANKMENT (D/S SLOPE)**

| AREA INSPECTED | CONDITION                          | OBSERVATIONS                                        | NO ACTION | MONITOR | REPAIR |
|----------------|------------------------------------|-----------------------------------------------------|-----------|---------|--------|
| D/S SLOPE      | 1. WET AREAS (NO FLOW)             | None Observed                                       | X         |         |        |
|                | 2. SEEPAGE                         | None Observed                                       | X         |         |        |
|                | 3. SLIDE, SLOUGH, SCARP            | None Observed                                       | X         |         |        |
|                | 4. EMB.-ABUTMENT CONTACT           | Good                                                | X         |         |        |
|                | 5. SINKHOLE/ANIMAL BURROWS         | None Observed                                       | X         |         |        |
|                | 6. EROSION                         | None Observed                                       | X         |         |        |
|                | 7. UNUSUAL MOVEMENT                | None Observed                                       | X         |         |        |
|                | 8. VEGETATION (PRESENCE/CONDITION) | Mostly maintained grassy surface. Light vegetation. |           | X       |        |
|                |                                    |                                                     |           |         |        |
|                |                                    |                                                     |           |         |        |
|                |                                    |                                                     |           |         |        |

ADDITIONAL COMMENTS:

---

---

---

---

---

---

---

---

---

---

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

EMBANKMENT (U/S SLOPE)

| AREA INSPECTED | CONDITION                          | OBSERVATIONS                                                       | NO ACTION | MONITOR | REPAIR |
|----------------|------------------------------------|--------------------------------------------------------------------|-----------|---------|--------|
| U/S SLOPE      | 1. SLIDE, SLOUGH, SCARP            | NONE OBSERVED                                                      | X         |         |        |
|                | 2. SLOPE PROTECTION TYPE AND COND. | Riprap missing in places                                           |           |         | X      |
|                | 3. SINKHOLE/ANIMAL BURROWS         | None Observed                                                      |           |         | X      |
|                | 4. EMB.-ABUTMENT CONTACT           | Good                                                               | X         |         |        |
|                | 5. EROSION                         | So,e during high water conditions                                  |           |         | X      |
|                | 6. UNUSUAL MOVEMENT                | None Observed                                                      | X         |         |        |
|                | 7. VEGETATION (PRESENCE/CONDITION) | Light vegetation between Riprap Stone but well maintained by City. |           | X       |        |
|                |                                    |                                                                    |           |         |        |
|                |                                    |                                                                    |           |         |        |
|                |                                    |                                                                    |           |         |        |
|                |                                    |                                                                    |           |         |        |
|                |                                    |                                                                    |           |         |        |
|                |                                    |                                                                    |           |         |        |
|                |                                    |                                                                    |           |         |        |

ADDITIONAL COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

| INSTRUMENTATION      |                            |                                     |           |         |        |  |
|----------------------|----------------------------|-------------------------------------|-----------|---------|--------|--|
| AREA INSPECTED       | CONDITION                  | OBSERVATIONS                        | NO ACTION | MONITOR | REPAIR |  |
| INSTR.               | 1. PIEZOMETERS             | None Observed                       | X         |         |        |  |
|                      | 2. OBSERVATION WELLS       | None Observed                       | X         |         |        |  |
|                      | 3. STAFF GAGE AND RECORDER | None Observed                       | X         |         |        |  |
|                      | 4. WEIRS                   | None Observed                       | X         |         |        |  |
|                      | 5. INCLINOMETERS           | None Observed                       | X         |         |        |  |
|                      | 6. SURVEY MONUMENTS        | None Observed                       | X         |         |        |  |
|                      | 7. DRAINS                  | None Observed                       | X         |         |        |  |
|                      | 8. FREQUENCY OF READINGS   | Daily readings taken at Water Plant |           |         | X      |  |
|                      | 9. LOCATION OF READINGS    | None Observed                       |           | X       |        |  |
| ADDITIONAL COMMENTS: |                            |                                     |           |         |        |  |
|                      |                            |                                     |           |         |        |  |
|                      |                            |                                     |           |         |        |  |
|                      |                            |                                     |           |         |        |  |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**DOWNSTREAM MASONRY WALLS**

| AREA INSPECTED       | CONDITION                         | OBSERVATIONS               | REPAIR    |         |        |
|----------------------|-----------------------------------|----------------------------|-----------|---------|--------|
|                      |                                   |                            | NO ACTION | MONITOR | REPAIR |
| D/S WALLS            | 1. WALL TYPE                      | N/A                        | X         |         |        |
|                      | 2. WALL ALIGNMENT                 | N/A                        | X         |         |        |
|                      | 3. WALL CONDITION                 | N/A                        | X         |         |        |
|                      | 4. HEIGHT: TOP OF WALL TO MUDLINE | min: N/A max: N/A avg: N/A | X         |         |        |
|                      | 5. SEEPAGE OR LEAKAGE             | N/A                        | X         |         |        |
|                      | 6. ABUTMENT CONTACT               | Good                       |           | X       |        |
|                      | 7. EROSION/SINKHOLES BEHIND WALL  | N/A                        | X         |         |        |
|                      | 8. ANIMAL BURROWS                 | N/A                        | X         |         |        |
|                      | 9. UNUSUAL MOVEMENT               | N/A                        | X         |         |        |
|                      | 10. WET AREAS AT TOE OF WALL      | N/A                        | X         |         |        |
| ADDITIONAL COMMENTS: |                                   |                            |           |         |        |
|                      |                                   |                            |           |         |        |
|                      |                                   |                            |           |         |        |
|                      |                                   |                            |           |         |        |
|                      |                                   |                            |           |         |        |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**UPSTREAM MASONRY WALLS**

| AREA INSPECTED       | CONDITION                         | OBSERVATIONS         | NO ACTION | MONITOR | REPAIR |
|----------------------|-----------------------------------|----------------------|-----------|---------|--------|
| U/S WALLS            | 1. WALL TYPE                      | Masonry              |           | X       |        |
|                      | 2. WALL ALIGNMENT                 | Good                 |           | X       |        |
|                      | 3. WALL CONDITION                 | Good                 |           | X       |        |
|                      | 4. HEIGHT: TOP OF WALL TO MUDLINE | min: 1 max: 6 avg: 2 |           | X       |        |
|                      | 5. ABUTMENT CONTACT               | N/A                  |           | X       |        |
|                      | 6. EROSION/SINKHOLES BEHIND WALL  | N/A                  |           | X       |        |
|                      | 7. ANIMAL BURROWS                 | N/A                  |           | X       |        |
|                      | 8. UNUSUAL MOVEMENT               | N/A                  |           | X       |        |
| ADDITIONAL COMMENTS: |                                   |                      |           |         |        |
|                      |                                   |                      |           |         |        |
|                      |                                   |                      |           |         |        |
|                      |                                   |                      |           |         |        |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**DOWNSTREAM AREA**

| AREA INSPECTED | CONDITION                        | OBSERVATIONS                    | NO ACTION | MONITOR | REPAIR |  |
|----------------|----------------------------------|---------------------------------|-----------|---------|--------|--|
| D/S AREA       | 1. ABUTMENT LEAKAGE              | NONE OBSERVED                   | X         |         |        |  |
|                | 2. FOUNDATION SEEPAGE            | NONE OBSERVED                   | X         |         |        |  |
|                | 3. SLIDE, SLOUGH, SCARP          | NONE OBSERVED                   | X         |         |        |  |
|                | 4. WEIRS                         | N/A                             | X         |         |        |  |
|                | 5. DRAINAGE SYSTEM               | DRAINS TO SWIMMING POOL         | X         |         |        |  |
|                | 6. INSTRUMENTATION               | N/A                             | X         |         |        |  |
|                | 7. VEGETATION                    | Good                            | X         |         | X      |  |
|                | 8. ACCESSIBILITY                 | Restricted by Power Company     | X         |         |        |  |
|                |                                  |                                 |           |         |        |  |
|                |                                  |                                 |           |         |        |  |
|                | 9. DOWNSTREAM HAZARD DESCRIPTION | Low Hazard                      |           |         |        |  |
|                | 10. DATE OF LAST EAP UPDATE      | EAP performed in February 2008. |           |         |        |  |

ADDITIONAL COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

| NAME OF DAM: <u>Crystal Lake Dike</u> |                                    | STATE ID #: <u>3-14-103-21</u>                                      |                     |
|---------------------------------------|------------------------------------|---------------------------------------------------------------------|---------------------|
| INSPECTION DATE: <u>April 8, 2014</u> |                                    | NID ID #: <u>MA 001243</u>                                          |                     |
| <b>MISCELLANEOUS</b>                  |                                    |                                                                     |                     |
| AREA INSPECTED                        | CONDITION                          | OBSERVATIONS                                                        |                     |
| MISC.                                 | 1. RESERVOIR DEPTH (AVG)           | UNKNOWN                                                             |                     |
|                                       | 2. RESERVOIR SHORELINE             | Heavily Vegetated/Forested                                          |                     |
|                                       | 3. RESERVOIR SLOPES                | Gentle Slopes to Edge of Reservoir                                  |                     |
|                                       | 4. ACCESS ROADS                    | Graham Street                                                       |                     |
|                                       | 5. SECURITY DEVICES                | Bollards and gates near substation                                  |                     |
|                                       | 6. VANDALISM OR TRESPASS           | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | WHAT:               |
|                                       | 7. AVAILABILITY OF PLANS           | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | DATE:               |
|                                       | 8. AVAILABILITY OF DESIGN CALCS    | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | DATE:               |
|                                       | 9. AVAILABILITY OF EAP/LAST UPDATE | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | DATE:               |
|                                       | 10. AVAILABILITY OF O&M MANUAL     | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | DATE:               |
|                                       | 11. CARETAKER/OWNER AVAILABLE      | <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO | DATE: April 8, 2014 |
|                                       | 12. CONFINED SPACE ENTRY REQUIRED  | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | PURPOSE:            |
| ADDITIONAL COMMENTS:                  |                                    |                                                                     |                     |
|                                       |                                    |                                                                     |                     |
|                                       |                                    |                                                                     |                     |
|                                       |                                    |                                                                     |                     |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21  
 INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**PRIMARY SPILLWAY**

| AREA INSPECTED | CONDITION                         | OBSERVATIONS | NO ACTION | MONITOR | REPAIR |
|----------------|-----------------------------------|--------------|-----------|---------|--------|
| SPILLWAY       | SPILLWAY TYPE                     | N/A          | X         |         |        |
|                | WEIR TYPE                         | N/A          | X         |         |        |
|                | SPILLWAY CONDITION                | N/A          | X         |         |        |
|                | TRAINING WALLS                    | N/A          | X         |         |        |
|                | SPILLWAY CONTROLS AND CONDITION   | N/A          | X         |         |        |
|                | UNUSUAL MOVEMENT                  | N/A          | X         |         |        |
|                | APPROACH AREA                     | N/A          | X         |         |        |
|                | DISCHARGE AREA                    | N/A          | X         |         |        |
|                | DEBRIS                            | N/A          | X         |         |        |
|                | WATER LEVEL AT TIME OF INSPECTION | N/A          |           |         |        |
|                |                                   |              |           |         |        |
|                |                                   |              |           |         |        |
|                |                                   |              |           |         |        |
|                |                                   |              |           |         |        |

ADDITIONAL COMMENTS:

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



NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**AUXILIARY SPILLWAY**

| AREA INSPECTED       | CONDITION                         | OBSERVATIONS | NO ACTION | MONITOR | REPAIR |
|----------------------|-----------------------------------|--------------|-----------|---------|--------|
| SPILLWAY             | SPILLWAY TYPE                     | N/A          |           |         |        |
|                      | WEIR TYPE                         | N/A          |           |         |        |
|                      | SPILLWAY CONDITION                | N/A          |           |         |        |
|                      | TRAINING WALLS                    | N/A          |           |         |        |
|                      | SPILLWAY CONTROLS AND CONDITION   | N/A          |           |         |        |
|                      | UNUSUAL MOVEMENT                  | N/A          |           |         |        |
|                      | APPROACH AREA                     | N/A          |           |         |        |
|                      | DISCHARGE AREA                    | N/A          |           |         |        |
|                      | DEBRIS                            | N/A          |           |         |        |
|                      | WATER LEVEL AT TIME OF INSPECTION | N/A          |           |         |        |
| ADDITIONAL COMMENTS: |                                   |              |           |         |        |
|                      |                                   |              |           |         |        |
|                      |                                   |              |           |         |        |
|                      |                                   |              |           |         |        |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21  
 INSPECTION DATE: April 8, 2014 NJD ID #: MA 001243

**OUTLET WORKS**

| AREA INSPECTED | CONDITION                 | OBSERVATIONS                       | NO | ACTION | MONITOR | REPAIR |
|----------------|---------------------------|------------------------------------|----|--------|---------|--------|
|                |                           |                                    |    |        |         |        |
| OUTLET WORKS   | TYPE                      | Two 20-inch pipes to swimming pool |    |        | X       |        |
|                | INTAKE STRUCTURE          | N/A                                | X  |        |         |        |
|                | TRASHRACK                 | N/A                                | X  |        |         |        |
|                | PRIMARY CLOSURE           | Gate Valve                         | X  |        |         |        |
|                | SECONDARY CLOSURE         | NONE OBSERVED                      | X  |        |         |        |
|                | CONDUIT                   | Two 20-inch pipes to swimming pool |    |        | X       |        |
|                | OUTLET STRUCTURE/HEADWALL | NONE OBSERVED                      | X  |        |         |        |
|                | EROSION ALONG TOE OF DAM  | NONE OBSERVED                      | X  |        |         |        |
|                | SEEPAGE/LEAKAGE           | NONE OBSERVED                      | X  |        |         |        |
|                | DEBRIS/BLOCKAGE           | NONE OBSERVED                      | X  |        |         |        |
|                | UNUSUAL MOVEMENT          | NONE OBSERVED                      | X  |        |         |        |
|                | DOWNSTREAM AREA           | N/A                                |    |        | X       |        |
|                | MISCELLANEOUS             |                                    |    |        |         |        |

ADDITIONAL COMMENTS:

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

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21  
 INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**CONCRETE/MASONRY DAMS**

| AREA INSPECTED | CONDITION                    | OBSERVATIONS | NO ACTION | MONITOR | REPAIR |
|----------------|------------------------------|--------------|-----------|---------|--------|
| GENERAL        | TYPE                         | N/A          |           |         |        |
|                | AVAILABILITY OF PLANS        | N/A          |           |         |        |
|                | AVAILABILITY OF DESIGN CALCS | N/A          |           |         |        |
|                | PIEZOMETERS                  | N/A          |           |         |        |
|                | OBSERVATION WELLS            | N/A          |           |         |        |
|                | INCLINOMETERS                | N/A          |           |         |        |
|                | SEEPAGE GALLERY              | N/A          |           |         |        |
|                | UNUSUAL MOVEMENT             | N/A          |           |         |        |
|                |                              |              |           |         |        |
|                |                              |              |           |         |        |
|                |                              |              |           |         |        |
|                |                              |              |           |         |        |
|                |                              |              |           |         |        |

ADDITIONAL COMMENTS:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**CONCRETE/MASONRY DAMS (CREST)**

| AREA INSPECTED       | CONDITION            | OBSERVATIONS | NO ACTION | MONITOR | REPAIR |
|----------------------|----------------------|--------------|-----------|---------|--------|
| CREST                | TYPE                 | N/A          |           |         |        |
|                      | SURFACE CONDITIONS   | N/A          |           |         |        |
|                      | CONDITIONS OF JOINTS | N/A          |           |         |        |
|                      | UNUSUAL MOVEMENT     | N/A          |           |         |        |
|                      | HORIZONTAL ALIGNMENT | N/A          |           |         |        |
|                      | VERTICAL ALIGNMENT   | N/A          |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
| ADDITIONAL COMMENTS: |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**CONCRETE/MASONRY DAMS (DOWNSTREAM FACE)**

| AREA INSPECTED       | CONDITION            | OBSERVATIONS | NO ACTION | MONITOR | REPAIR |
|----------------------|----------------------|--------------|-----------|---------|--------|
| D/S FACE             | TYPE                 | N/A          |           |         |        |
|                      | SURFACE CONDITIONS   | N/A          |           |         |        |
|                      | CONDITIONS OF JOINTS | N/A          |           |         |        |
|                      | UNUSUAL MOVEMENT     | N/A          |           |         |        |
|                      | ABUTMENT CONTACT     | N/A          |           |         |        |
|                      | LEAKAGE              | N/A          |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
| ADDITIONAL COMMENTS: |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |
|                      |                      |              |           |         |        |

NAME OF DAM: Crystal Lake Dike STATE ID #: 3-14-103-21

INSPECTION DATE: April 8, 2014 NID ID #: MA 001243

**CONCRETE/MASONRY DAMS (UPSTREAM FACE)**

| AREA INSPECTED | CONDITION            | OBSERVATIONS | NO | ACTION | MONITOR | REPAIR |
|----------------|----------------------|--------------|----|--------|---------|--------|
|                |                      |              |    |        |         |        |
| U/S FACE       | TYPE                 | N/A          |    |        |         |        |
|                | SURFACE CONDITIONS   | N/A          |    |        |         |        |
|                | CONDITIONS OF JOINTS | N/A          |    |        |         |        |
|                | UNUSUAL MOVEMENT     | N/A          |    |        |         |        |
|                | ABUTMENT CONTACTS    | N/A          |    |        |         |        |
|                |                      |              |    |        |         |        |
|                |                      |              |    |        |         |        |
|                |                      |              |    |        |         |        |
|                |                      |              |    |        |         |        |
|                |                      |              |    |        |         |        |

ADDITIONAL COMMENTS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Appendix D – Hydrologic Data and Computations

---

**Appendix E – Definitions**



## **COMMON DAM SAFETY DEFINITIONS**

---

For a comprehensive list of dam engineering terminology and definitions refer to 302 CMR10.00 Dam Safety, or other reference published by FERC, Dept. of the Interior Bureau of Reclamation, or FEMA. Please note should discrepancies between definitions exist, those definitions included within 302 CMR 10.00 govern for dams located within the Commonwealth of Massachusetts.

### **Orientation**

Upstream – Shall mean the side of the dam that borders the impoundment.

Downstream – Shall mean the high side of the dam, the side opposite the upstream side.

Right – Shall mean the area to the right when looking in the downstream direction.

Left – Shall mean the area to the left when looking in the downstream direction.

### **Dam Components**

Dam – Shall mean any artificial barrier, including appurtenant works, which impounds or diverts water.

Embankment – Shall mean the fill material, usually earth or rock, placed with sloping sides, such that it forms a permanent barrier that impounds water.

Crest – Shall mean the top of the dam, usually provides a road or path across the dam.

Abutment – Shall mean that part of a valley side against which a dam is constructed. An artificial abutment is sometimes constructed as a concrete gravity section, to take the thrust of an arch dam where there is no suitable natural abutment.

Appurtenant Works – Shall mean structures, either in dams or separate therefrom, including but not be limited to, spillways; reservoirs and their rims; low level outlet works; and water conduits including tunnels, pipelines, or penstocks, either through the dams or their abutments.

Spillway – Shall mean a structure over or through which water flows are discharged. If the flow is controlled by gates or boards, it is a controlled spillway; if the fixed elevation of the spillway crest controls the level of the impoundment, it is an uncontrolled spillway.

### **Size Classification**

(as listed in Commonwealth of Massachusetts, 302 CMR 10.00 *Dam Safety*)

Large – structure with a height greater than 40 feet or a storage capacity greater than 1,000 acre-feet.

Intermediate – structure with a height between 15 and 40 feet or a storage capacity of 50 to 1,000 acre-feet.

Small – structure with a height between 6 and 15 feet and a storage capacity of 15 to 50 acre-feet.

Non-Jurisdictional – structure less than 6 feet in height or having a storage capacity of less than 15 acre-feet.

### **Hazard Classification**

(as listed in Commonwealth of Massachusetts, 302 CMR 10.00 *Dam Safety*)

High Hazard (Class I) – Shall mean dams located where failure will likely cause loss of life and serious damage to home(s), industrial or commercial facilities, important public utilities, main highway(s) or railroad(s).

Significant Hazard (Class II) – Shall mean dams located where failure may cause loss of life and damage to home(s), industrial or commercial facilities, secondary highway(s) or railroad(s), or cause the interruption of the use or service of relatively important facilities.

Low Hazard (Class III) – Dams located where failure may cause minimal property damage to others. Loss of life is not expected.

### **General**

EAP – Emergency Action Plan - Shall mean a predetermined plan of action to be taken to reduce the potential for property damage and/or loss of life in an area affected by an impending dam break.

O&M Manual – Operations and Maintenance Manual; Document identifying routine maintenance and operational procedures under normal and storm conditions.

Normal Pool – Shall mean the elevation of the impoundment during normal operating conditions.

Acre-foot – Shall mean a unit of volumetric measure that would cover one acre to a depth of one foot. It is equal to 43,560 cubic feet. One million U.S. gallons = 3.068 acre feet.

Height of Dam – Shall mean the vertical distance from the lowest portion of the natural ground, including any stream channel, along the downstream toe of the dam to the crest of the dam.

Spillway Design Flood (SDF) – Shall mean the flood used in the design of a dam and its appurtenant works particularly for sizing the spillway and outlet works, and for determining maximum temporary storage and height of dam requirements.

### **Condition Rating**

Unsafe - Major structural, operational, and maintenance deficiencies exist under normal operating conditions.

Poor - Significant structural, operation and maintenance deficiencies are clearly recognized for normal loading conditions.

Fair - Significant operational and maintenance deficiencies, no structural deficiencies. Potential deficiencies exist under unusual loading conditions that may realistically occur. Can be used when uncertainties exist as to critical parameters.

Satisfactory - Minor operational and maintenance deficiencies. Infrequent hydrologic events would probably result in deficiencies.

Good - No existing or potential deficiencies recognized. Safe performance is expected under all loading including SDF.

**Appendix F – Previous Inspection Reports**

---

## Previous Inspection Reports

---

1. Crystal Lake Dike Phase I Inspection Report, November 1980 by Department of Army, New England Division, Corps of Engineers, Waltham, Mass. 02154
2. Crystal Lake Dike Phase I Inspection Report, April 2008 by CDR Maguire, Inc. Providence, RI



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 11, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Fiscal Year 2023 External Audit

RECEIVED  
2024 MAR 21 PM 1:44  
CITY OF GARDNER  
GARDNER, MA

Dear Madam President and Councilors,

Attached, please find the completed external audit that was done on the City's financial statements for the 2023 Fiscal Year.

For the third year in a row, there were no findings found.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner



March 6, 2024

To the Honorable Mayor and City Council  
City of Gardner, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of The City of Gardner, Massachusetts (The City) for the year ended June 30, 2023 (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022). Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

**Our Responsibility under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance**

As stated in our engagement letter dated May 3, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Town's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the Town's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the Town's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it will not provide a legal determination on the Town's compliance with those requirements.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to Management's Discussion and Analysis, the General Fund budgetary comparison information, and certain pension and OPEB schedules, which supplements the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

### **Planned Scope, Timing of the Audit, and Other**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified management override and revenue as significant risks of material misstatement as part of our audit planning. In every organization, the potential for management override of internal controls exists due to the unpredictable nature in which management override of controls could occur. Also, in essentially every organization, the potential for revenue recognition risk (not recognizing revenue in proper fiscal period) due to the complexity of standards requiring accrual basis of accounting for government-wide, enterprise and fiduciary funds vs. modified accrual basis for governmental fund financial statements exists.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

City of Gardner, Massachusetts  
March 6, 2024  
Page 3

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Allowance for uncollectable receivables
- Capital asset depreciation – useful life/method
- OPEB liability and related deferred outflows and inflows, and allocation
- Net pension liability and related deferred outflows and inflows, and allocation
- Net present value of leases

Management's estimates of the above are based on various criteria. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures affecting the City's financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Independence***

During the year ended June 30, 2023, we were engaged to provide nonattest services related to the preparation of the financial statements in their entirety from information provided by management, modified accrual to accrual conversion for enterprise funds and government-wide financial statements, certain cash to modified accrual conversions in governmental funds, fixed asset schedule maintenance, and preparation of the Data Collection Form. We reviewed the nature of the requested work, our role and management's role and determined that our independence would not be impaired, in fact or appearance.



City of Gardner, Massachusetts  
March 6, 2024  
Page 4

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. One material misstatement was detected as a result of our audit procedures and corrected by management: major special revenue fund accounts payable entry of approximately \$247,000. Immaterial misstatements not corrected by management included leases receivable of approximately \$100,000 and allowance for uncollectible accounts against property taxes and other receivables of approximately (\$980,000). The net effect is offset by deferred inflows and therefore has no effect on the General Fund's fund balance.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated March 6, 2024.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

We applied certain limited procedures to the Management's Discussion and Analysis, General Fund budgetary comparison information, and certain pension and OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the

City of Gardner, Massachusetts  
March 6, 2024  
Page 5

information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Restriction on Use**

This information is intended solely for the information and use of the Honorable Mayor and City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Marcum LLP". The signature is written in a cursive, flowing style.

Marcum LLP  
Merrimack, NH



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the City Council  
City of Gardner, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts (the City), as of and for the year ended June 30, 2023 (except for the Gardner Contributory Retirement System, which is as of and for the year ended December 31, 2022), and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 6, 2024. The financial statements of the Gardner Contributory Retirement System and the Levi Heywood Memorial Library Association were not audited in accordance with *Government Auditing Standards*.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Marcum LLP*

Merrimack, NH  
March 6, 2024



## **CITY OF GARDNER, MASSACHUSETTS**

Financial Statements  
For the Year Ended June 30, 2023

(With Independent Auditors' Report Thereon)

## TABLE OF CONTENTS

|                                                                                                                                                    | <u>Page</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>INDEPENDENT AUDITORS' REPORT</b>                                                                                                                | 1           |
| <b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>                                                                                                        | 4           |
| <b>BASIC FINANCIAL STATEMENTS:</b>                                                                                                                 |             |
| <b>Government-Wide Financial Statements:</b>                                                                                                       |             |
| Statement of Net Position                                                                                                                          | 12          |
| Statement of Activities                                                                                                                            | 14          |
| <b>Fund Financial Statements:</b>                                                                                                                  |             |
| <b>Governmental Funds:</b>                                                                                                                         |             |
| Balance Sheet                                                                                                                                      | 15          |
| Reconciliation of Total Governmental Fund Balances to<br>Net Position of Governmental Activities in the Statement<br>of Net Position               | 16          |
| Statement of Revenues, Expenditures, and Changes in<br>Fund Balances                                                                               | 17          |
| Reconciliation of the Statement of Revenues, Expenditures,<br>and Changes in Fund Balances of Governmental Funds to<br>the Statement of Activities | 18          |
| <b>Proprietary Funds:</b>                                                                                                                          |             |
| Statement of Net Position                                                                                                                          | 19          |
| Statement of Revenues, Expenses, and Changes in<br>Net Position                                                                                    | 21          |
| Statement of Cash Flows                                                                                                                            | 22          |
| <b>Fiduciary Funds:</b>                                                                                                                            |             |
| Statement of Fiduciary Net Position                                                                                                                | 24          |
| Statement of Changes in Fiduciary Net Position                                                                                                     | 25          |
| <b>Notes to Financial Statements</b>                                                                                                               | 26          |

**REQUIRED SUPPLEMENTARY INFORMATION:****Budget and Actual:**

Schedule of Revenues, Expenditures, and Other Financing  
Sources/(Uses) – Budget and Actual – General Fund 67

Notes to Required Supplementary Information for General  
Fund Budget 68

**Pension:**

Schedule of Proportionate Share of the Net Pension Liability 69

Schedule of Pension Contributions 70

**OPEB:**

Schedule of Changes in the Net OPEB Liability 71

Schedules of the Net OPEB Liability, Contributions, and  
Investment Returns 72



## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council  
City of Gardner, Massachusetts

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts (the City), as of and for the year ended June 30, 2023 (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022), and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts, as of June 30, 2023 (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022), and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Levi Heywood Library Association, which represents 100% of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Levi Heywood Library Association, is based solely on the report of the other auditor.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. The financial statements of the Gardner Contributory Retirement System and the Levi Heywood Memorial Library Association were not audited in accordance with *Government Auditing Standards*. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Merrimack, NH  
March 6, 2024

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Gardner, Massachusetts (the City), we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023.

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

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

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

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

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

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

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

***Fund Financial Statements***

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

***Governmental Funds***

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

***Proprietary Funds***

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

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

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Specifically, internal service funds are used to account for self-insured employee health programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

#### *Fiduciary Funds*

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's programs.

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

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

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

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

#### **Financial Highlights**

- As of the close of the current fiscal year, the City reported a total net position deficit of \$13,997,558. Out of the total net position, the unrestricted net position was a deficit of \$142,060,391. The City has recognized a substantial net OPEB (other postemployment benefits) liability of \$106,357,151 contributing to the deficit in its unrestricted net position.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$30,158,167, which includes \$10,972,657 remaining from the issuance of debt for the Waterford Street Elementary School that will be used for ongoing construction in fiscal year 2024.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,591,179 representing 9.5% of total General Fund expenditures. For this calculation, expenditures did not include the state on-behalf contribution for teachers' retirement.

## Government-Wide Financial Analysis

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

|                                       | NET POSITION               |                        |                             |                      |                        |                        |
|---------------------------------------|----------------------------|------------------------|-----------------------------|----------------------|------------------------|------------------------|
|                                       | Governmental<br>Activities |                        | Business-Type<br>Activities |                      | Total                  |                        |
|                                       | 2023                       | 2022                   | 2023                        | 2022                 | 2023                   | 2022                   |
| <b>Assets</b>                         |                            |                        |                             |                      |                        |                        |
| Current and other assets              | \$ 46,825,963              | \$ 62,729,041          | \$ 15,587,811               | \$ 15,416,519        | \$ 62,413,774          | \$ 78,145,560          |
| Capital assets                        | <u>144,691,297</u>         | <u>127,979,986</u>     | <u>40,012,263</u>           | <u>39,467,356</u>    | <u>184,703,560</u>     | <u>167,447,342</u>     |
| Total Assets                          | 191,517,260                | 190,709,027            | 55,600,074                  | 54,883,875           | 247,117,334            | 245,592,902            |
| <b>Deferred Outflows of Resources</b> | 21,698,504                 | 25,221,669             | 849,892                     | 556,476              | 22,548,396             | 25,778,145             |
| <b>Liabilities</b>                    |                            |                        |                             |                      |                        |                        |
| Long-term liabilities outstanding     | 204,364,452                | 204,470,140            | 26,888,813                  | 27,040,169           | 231,253,265            | 231,510,309            |
| Other liabilities                     | <u>7,996,886</u>           | <u>11,944,439</u>      | <u>70,830</u>               | <u>134,877</u>       | <u>8,067,716</u>       | <u>12,079,316</u>      |
| Total Liabilities                     | 212,361,338                | 216,414,579            | 26,959,643                  | 27,175,046           | 239,320,981            | 243,589,625            |
| <b>Deferred Inflows of Resources</b>  | 43,929,024                 | 48,501,702             | 413,283                     | 1,384,055            | 44,342,307             | 49,885,757             |
| <b>Net Position</b>                   |                            |                        |                             |                      |                        |                        |
| Invested in capital assets, net       | 98,801,080                 | 94,180,326             | 19,257,487                  | 16,673,655           | 118,058,567            | 110,853,981            |
| Restricted                            | 10,004,266                 | 15,494,271             | -                           | -                    | 10,004,266             | 15,494,271             |
| Unrestricted                          | <u>(151,879,944)</u>       | <u>(158,660,182)</u>   | <u>9,819,553</u>            | <u>10,207,595</u>    | <u>(142,060,391)</u>   | <u>(148,452,587)</u>   |
| Total Net Position                    | \$ <u>(43,074,598)</u>     | \$ <u>(48,985,585)</u> | \$ <u>29,077,040</u>        | \$ <u>26,881,250</u> | \$ <u>(13,997,558)</u> | \$ <u>(22,104,335)</u> |

Current and other assets decreased \$15.7 million from the previous fiscal year. The decrease related to governmental activities. The Waterford Street Elementary School project unspent debt decreased by \$8.3 million. Capital assets increased \$17.3 million primarily due to the same project which incurred \$16.8 million of costs in fiscal year 2023. Deferred outflows decreased \$3.2 million from the previous year primarily due to change in assumptions related to the OPEB liability as the discount rate increased 1.5%. Other liabilities decreased \$4.0 million due to an increase in accrued payroll and unearned revenue. Deferred inflows decreased \$5.5 million from the previous year primarily due to the change from expected to actual earnings on investments for the Gardner Contributory Retirement System (the System), as the System incurred investment losses of \$9.0 million.

The largest portion of net position \$118,058,567 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$10,004,266 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(142,060,391) primarily resulting from unfunded pension and OPEB liabilities.

|                                                              | CHANGE IN NET POSITION     |                        |                             |                      |                        |                        |
|--------------------------------------------------------------|----------------------------|------------------------|-----------------------------|----------------------|------------------------|------------------------|
|                                                              | Governmental<br>Activities |                        | Business-Type<br>Activities |                      | Total                  |                        |
|                                                              | 2023                       | 2022                   | 2023                        | 2022                 | 2023                   | 2022                   |
| <b>Revenues</b>                                              |                            |                        |                             |                      |                        |                        |
| Program revenues:                                            |                            |                        |                             |                      |                        |                        |
| Charges for services                                         | \$ 5,592,431               | \$ 4,776,363           | \$ 10,212,768               | \$ 10,554,609        | \$ 15,805,199          | \$ 15,330,972          |
| Operating grants and contributions                           | 44,069,288                 | 42,190,774             | -                           | -                    | 44,069,288             | 42,190,774             |
| Capital grants and contributions                             | 9,456,071                  | 33,233,275             | 29,580                      | 42,970               | 9,485,651              | 33,276,245             |
| General revenues:                                            |                            |                        |                             |                      |                        |                        |
| Property taxes                                               | 31,984,768                 | 29,858,804             | -                           | -                    | 31,984,768             | 29,858,804             |
| Excises                                                      | 2,839,424                  | 2,358,245              | -                           | -                    | 2,839,424              | 2,358,245              |
| Penalties, interest, and other taxes                         | 506,306                    | 540,356                | -                           | -                    | 506,306                | 540,356                |
| Grants and contributions not restricted to specific programs | 5,141,537                  | 5,194,157              | -                           | -                    | 5,141,537              | 5,194,157              |
| Investment income (loss)                                     | 1,027,238                  | (131,190)              | 208,190                     | 39,727               | 1,235,428              | (91,463)               |
| Miscellaneous                                                | 1,761,625                  | 418,224                | 41,083                      | 40,435               | 1,802,708              | 458,659                |
| <b>Total Revenues</b>                                        | <b>102,378,688</b>         | <b>118,439,008</b>     | <b>10,491,621</b>           | <b>10,677,741</b>    | <b>112,870,309</b>     | <b>129,116,749</b>     |
| <b>Expenses</b>                                              |                            |                        |                             |                      |                        |                        |
| General government                                           | 9,027,869                  | 5,718,941              | -                           | -                    | 9,027,869              | 5,718,941              |
| Public safety                                                | 16,077,535                 | 14,833,651             | -                           | -                    | 16,077,535             | 14,833,651             |
| Education                                                    | 55,426,760                 | 51,356,883             | -                           | -                    | 55,426,760             | 51,356,883             |
| Public works                                                 | 6,322,852                  | 5,556,090              | -                           | -                    | 6,322,852              | 5,556,090              |
| Health and human services                                    | 1,755,749                  | 1,514,504              | -                           | -                    | 1,755,749              | 1,514,504              |
| Culture and recreation                                       | 2,271,304                  | 1,601,360              | -                           | -                    | 2,271,304              | 1,601,360              |
| Interest on long-term debt                                   | 1,658,165                  | 935,925                | -                           | -                    | 1,658,165              | 935,925                |
| Intergovernmental                                            | 1,921,942                  | 2,040,052              | -                           | -                    | 1,921,942              | 2,040,052              |
| Water operations                                             | -                          | -                      | 3,394,282                   | 3,625,156            | 3,394,282              | 3,625,156              |
| Sewer operations                                             | -                          | -                      | 3,886,641                   | 3,375,554            | 3,886,641              | 3,375,554              |
| Golf operations                                              | -                          | -                      | 927,623                     | 891,885              | 927,623                | 891,885                |
| Solid waste and landfill                                     | -                          | -                      | 2,092,810                   | 1,668,940            | 2,092,810              | 1,668,940              |
| <b>Total Expenses</b>                                        | <b>94,462,176</b>          | <b>83,557,406</b>      | <b>10,301,356</b>           | <b>9,561,535</b>     | <b>104,763,532</b>     | <b>93,118,941</b>      |
| Change in net position before transfers                      | 7,916,512                  | 34,881,602             | 190,265                     | 1,116,206            | 8,106,777              | 35,997,808             |
| Transfers, net                                               | (2,005,525)                | (437,728)              | 2,005,525                   | 437,728              | -                      | -                      |
| <b>Change in Net Position</b>                                | <b>5,910,987</b>           | <b>34,443,874</b>      | <b>2,195,790</b>            | <b>1,553,934</b>     | <b>8,106,777</b>       | <b>35,997,808</b>      |
| Net Position - Beginning of Year                             | (48,985,585)               | (83,429,459)           | 26,881,250                  | 25,327,316           | (22,104,335)           | (58,102,143)           |
| <b>Net Position - End of Year</b>                            | <b>\$ (43,074,598)</b>     | <b>\$ (48,985,585)</b> | <b>\$ 29,077,040</b>        | <b>\$ 26,881,250</b> | <b>\$ (13,997,558)</b> | <b>\$ (22,104,335)</b> |

**Governmental Activities**

As of the close of the current fiscal year, net position in governmental activities was a deficit of \$(43,074,598), a change of \$5,910,987, primarily due to a grant from Massachusetts School Building Authority (MSBA) of \$8,466,269 to subsidize the improvement of the Waterford Street Elementary School. This MSBA assistance in fiscal year 2023 represents a significant decrease in capital grants and contributions as compared to the previous year MSBA contribution of \$32,127,125.

**Business-Type Activities**

As of the close of the current fiscal year, net position in business-type activities was \$29,077,040, a change of \$2,195,790, primarily due to a transfer into the Water Fund from the Premium Fund of \$1,897,393 to fund paving work related to the water infrastructure improvement project.

**Financial Analysis of the City's Funds****Governmental Funds**

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

**General Fund**

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,591,179, while total fund balance was \$9,188,934. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. Refer to the table below.

| <u>General Fund</u>             | <u>6/30/23</u>      | <u>6/30/22</u>      | <u>Change</u>      | <u>% of<br/>General Fund<br/>Expenditures*</u> |
|---------------------------------|---------------------|---------------------|--------------------|------------------------------------------------|
| Unassigned - General Fund       | \$ 2,825,925        | \$ 3,298,718        | \$ (472,793)       | 4.1%                                           |
| Unassigned - Stabilization Fund | <u>3,765,254</u>    | <u>3,357,166</u>    | <u>408,088</u>     | <u>5.4%</u>                                    |
| Total Unassigned Fund Balance   | \$ <u>6,591,179</u> | \$ <u>6,655,884</u> | \$ <u>(64,705)</u> | <u>9.5%</u>                                    |
| Total Fund Balance              | \$ 9,188,934        | \$ 9,861,946        | \$ (673,012)       | 13.2%                                          |

\* Expenditure amounts used to calculate the above percentages have been adjusted to exclude the on-behalf payment from the Commonwealth of Massachusetts to the Massachusetts Teachers Retirement System of \$4,393,798.

The total fund balance of the General Fund decreased by \$673,012 during the current fiscal year.



***School Improvement Bond Fund***

The fund balance of the School Improvement Bond Fund of \$10,972,657 mostly represents unspent bonds for the Waterford Street School project.

***City Federal Grants Fund***

The fund balance of the City Federal Grants Fund of \$(208,216) mostly represents grant expenditures that will be reimbursed in the upcoming year.

***Nonmajor Governmental Funds***

The fund balance of nonmajor governmental funds of \$10,204,792 primarily represents grants restricted for specific purposes.

***Proprietary Funds***

Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail. Factors concerning the finances of proprietary funds have been addressed in the entity-wide discussion of business-type activities.

**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget resulted in an overall change in appropriations and other financing uses of \$1,517,162. This was funded primarily from free cash of \$1,724,766.

Investment income exceeded budget by \$759,995 primarily due to conservative budgeting of investment results.

Public safety expenditures were under budget by \$269,150. Approximately \$175,000 of that related to the salaries budget.

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

Total investment in capital assets for governmental and business-type activities at year-end amounted to \$184,703,560 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery, equipment, and furnishings, infrastructure, and construction in progress.

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

- \$16,313,999 – Waterford Street school project
- \$1,652,866 – Water mains

***Long-Term Debt***

At the end of the current fiscal year, total bonded debt outstanding was \$64,130,000, all of which was backed by the full faith and credit of the City. The S&P Global credit rating was reaffirmed at AA-.

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

**Requests for Information**

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

Mr. John Richard, City Auditor  
City of Gardner  
Gardner City Hall  
95 Pleasant Street  
Gardner, MA 01440

## CITY OF GARDNER, MASSACHUSETTS

Statement of Net Position  
June 30, 2023

|                                                 | Primary Government         |                             |                    | Component                                   |
|-------------------------------------------------|----------------------------|-----------------------------|--------------------|---------------------------------------------|
|                                                 | Governmental<br>Activities | Business-Type<br>Activities | Total              | Unit<br>Levi Heywood<br>Library Association |
| <b>Assets</b>                                   |                            |                             |                    |                                             |
| <b>Current:</b>                                 |                            |                             |                    |                                             |
| Cash and short-term investments                 | \$ 31,754,173              | \$ 11,882,922               | \$ 43,637,095      | \$ 75,551                                   |
| Investments                                     | 9,257,618                  | -                           | 9,257,618          | 895,443                                     |
| Receivables:                                    |                            |                             |                    |                                             |
| Property taxes                                  | 993,157                    | -                           | 993,157            | -                                           |
| Excises                                         | 691,588                    | -                           | 691,588            | -                                           |
| User fees                                       | -                          | 3,704,889                   | 3,704,889          | -                                           |
| Departmental                                    | 1,270,736                  | -                           | 1,270,736          | -                                           |
| Intergovernmental                               | -                          | -                           | -                  | 362,975                                     |
| Leases                                          | 63,571                     | -                           | 63,571             | -                                           |
| Other assets                                    | -                          | -                           | -                  | 9,524                                       |
| <b>Total Current Assets</b>                     | <b>44,030,843</b>          | <b>15,587,811</b>           | <b>59,618,654</b>  | <b>1,343,493</b>                            |
| <b>Noncurrent:</b>                              |                            |                             |                    |                                             |
| Receivables:                                    |                            |                             |                    |                                             |
| Property taxes                                  | 1,998,181                  | -                           | 1,998,181          | -                                           |
| Leases                                          | 796,939                    | -                           | 796,939            | -                                           |
| Land and construction in progress               | 89,838,128                 | 13,399,652                  | 103,237,780        | 389,162                                     |
| Capital assets, net of accumulated depreciation | 54,853,169                 | 26,612,611                  | 81,465,780         | 3,930,030                                   |
| <b>Total Noncurrent Assets</b>                  | <b>147,486,417</b>         | <b>40,012,263</b>           | <b>187,498,680</b> | <b>4,319,192</b>                            |
| <b>Total Assets</b>                             | <b>191,517,260</b>         | <b>55,600,074</b>           | <b>247,117,334</b> | <b>5,662,685</b>                            |
| <b>Deferred Outflows of Resources</b>           |                            |                             |                    |                                             |
| Related to pension                              | 6,338,903                  | 750,958                     | 7,089,861          | -                                           |
| Related to OPEB                                 | 15,359,601                 | 98,934                      | 15,458,535         | -                                           |
| <b>Total Deferred Outflows of Resources</b>     | <b>21,698,504</b>          | <b>849,892</b>              | <b>22,548,396</b>  | <b>-</b>                                    |

(continued)

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

## CITY OF GARDNER, MASSACHUSETTS

Statement of Net Position  
June 30, 2023

(continued)

|                                                 | Primary Government         |                             | Total                  | Component                                   |
|-------------------------------------------------|----------------------------|-----------------------------|------------------------|---------------------------------------------|
|                                                 | Governmental<br>Activities | Business-Type<br>Activities |                        | Unit<br>Levi Heywood<br>Library Association |
| <b>Liabilities</b>                              |                            |                             |                        |                                             |
| <b>Current:</b>                                 |                            |                             |                        |                                             |
| Accounts payable                                | 1,814,280                  | 70,830                      | 1,885,110              | 6,124                                       |
| Accrued payroll and withholdings                | 1,354,958                  | -                           | 1,354,958              | 189,786                                     |
| Guaranteed deposits                             | 894,327                    | -                           | 894,327                | -                                           |
| Accrued claims payable                          | 694,267                    | -                           | 694,267                | -                                           |
| Unearned revenue                                | 3,210,762                  | -                           | 3,210,762              | -                                           |
| Other current liabilities                       | 28,292                     | -                           | 28,292                 | -                                           |
| Current portion of long-term liabilities:       |                            |                             |                        |                                             |
| Bonds and loans payable                         | 2,434,554                  | 1,318,590                   | 3,753,144              | -                                           |
| Equipment notes payable                         | 270,328                    | -                           | 270,328                | -                                           |
| Landfill liability                              | -                          | 41,051                      | 41,051                 | -                                           |
| <b>Total Current Liabilities</b>                | <b>10,701,768</b>          | <b>1,430,471</b>            | <b>12,132,239</b>      | <b>195,910</b>                              |
| <b>Noncurrent:</b>                              |                            |                             |                        |                                             |
| Bonds and loans payable, net of current portion | 54,072,349                 | 20,084,757                  | 74,157,106             | -                                           |
| Equipment notes payable, net of current portion | 4,961,764                  | -                           | 4,961,764              | -                                           |
| Landfill liability, net of current portion      | -                          | 451,555                     | 451,555                | -                                           |
| Net pension liability                           | 35,957,533                 | 4,259,822                   | 40,217,355             | -                                           |
| Net OPEB liability                              | 105,676,465                | 680,686                     | 106,357,151            | -                                           |
| Compensated absences liability                  | 991,459                    | 52,352                      | 1,043,811              | -                                           |
| <b>Total Noncurrent Liabilities</b>             | <b>201,659,570</b>         | <b>25,529,172</b>           | <b>227,188,742</b>     | <b>-</b>                                    |
| <b>Total Liabilities</b>                        | <b>212,361,338</b>         | <b>26,959,643</b>           | <b>239,320,981</b>     | <b>195,910</b>                              |
| <b>Deferred Inflows of Resources</b>            |                            |                             |                        |                                             |
| Related to pension                              | 1,212,815                  | 143,681                     | 1,356,496              | -                                           |
| Related to OPEB                                 | 41,855,699                 | 269,602                     | 42,125,301             | -                                           |
| Related to leases                               | 860,510                    | -                           | 860,510                | -                                           |
| <b>Total Deferred Inflows of Resources</b>      | <b>43,929,024</b>          | <b>413,283</b>              | <b>44,342,307</b>      | <b>-</b>                                    |
| <b>Net Position</b>                             |                            |                             |                        |                                             |
| Invested in capital assets                      | 98,801,080                 | 19,257,487                  | 118,058,567            | 4,319,192                                   |
| Restricted for:                                 |                            |                             |                        |                                             |
| Debt service/capital projects                   | 4,004,832                  | -                           | 4,004,832              | -                                           |
| School choice                                   | 3,869,790                  | -                           | 3,869,790              | -                                           |
| Other purposes                                  | 1,601,887                  | -                           | 1,601,887              | -                                           |
| Permanent funds:                                |                            |                             |                        |                                             |
| Nonexpendable                                   | 452,771                    | -                           | 452,771                | 235,170                                     |
| Expendable                                      | 74,986                     | -                           | 74,986                 | 123,181                                     |
| Unrestricted                                    | (151,879,944)              | 9,819,553                   | (142,060,391)          | 789,232                                     |
| <b>Total Net Position</b>                       | <b>\$ (43,074,598)</b>     | <b>\$ 29,077,040</b>        | <b>\$ (13,997,558)</b> | <b>\$ 5,466,775</b>                         |

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

**CITY OF GARDNER, MASSACHUSETTS**  
 Statement of Activities  
 For the Year Ended June 30, 2023

|                                                              | Program Revenues      |                      |                                    | Net (Expenses) Revenues and Changes in Net Position |                         |                          | Component Unit<br>Levi Heywood<br>Library Association |
|--------------------------------------------------------------|-----------------------|----------------------|------------------------------------|-----------------------------------------------------|-------------------------|--------------------------|-------------------------------------------------------|
|                                                              | Expenses              | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions                    | Governmental Activities | Business-Type Activities |                                                       |
| <b>Governmental Activities</b>                               |                       |                      |                                    |                                                     |                         |                          |                                                       |
| General government                                           | \$ 9,027,869          | \$ 1,861,721         | \$ 1,879,450                       | \$ 93,166                                           | \$ (5,193,532)          | \$ -                     | \$ (5,193,532)                                        |
| Public safety                                                | 16,077,535            | 3,151,846            | 3,229,487                          | -                                                   | (9,696,202)             | -                        | (9,696,202)                                           |
| Education                                                    | 55,426,760            | 339,962              | 37,503,118                         | 8,466,269                                           | (9,117,411)             | -                        | (9,117,411)                                           |
| Public works                                                 | 6,322,852             | 90,878               | 817,125                            | 895,413                                             | (4,519,436)             | -                        | (4,519,436)                                           |
| Health and human services                                    | 1,755,749             | 41,013               | 477,796                            | -                                                   | (1,236,940)             | -                        | (1,236,940)                                           |
| Culture and recreation                                       | 2,271,304             | 107,011              | 162,312                            | 1,223                                               | (2,000,758)             | -                        | (2,000,758)                                           |
| Interest                                                     | 1,658,165             | -                    | -                                  | -                                                   | (1,658,165)             | -                        | (1,658,165)                                           |
| Intergovernmental                                            | 1,921,942             | -                    | -                                  | -                                                   | (1,921,942)             | -                        | (1,921,942)                                           |
| <b>Total Governmental Activities</b>                         | <b>94,462,176</b>     | <b>5,592,431</b>     | <b>44,069,288</b>                  | <b>9,456,071</b>                                    | <b>(35,344,386)</b>     | <b>-</b>                 | <b>(35,344,386)</b>                                   |
| <b>Business-Type Activities</b>                              |                       |                      |                                    |                                                     |                         |                          |                                                       |
| Water operations                                             | 3,394,282             | 3,927,274            | -                                  | 21,390                                              | -                       | 554,382                  | 554,382                                               |
| Sewer operations                                             | 3,886,641             | 3,231,363            | -                                  | 8,190                                               | -                       | (647,088)                | (647,088)                                             |
| Golf operations                                              | 927,623               | 1,258,850            | -                                  | -                                                   | -                       | 331,227                  | 331,227                                               |
| Solid waste operations                                       | 1,974,606             | 1,795,281            | -                                  | -                                                   | -                       | (179,325)                | (179,325)                                             |
| Landfill operations                                          | 118,204               | -                    | -                                  | -                                                   | -                       | (118,204)                | (118,204)                                             |
| <b>Total Business-type Activities</b>                        | <b>10,301,356</b>     | <b>10,212,768</b>    | <b>-</b>                           | <b>29,580</b>                                       | <b>-</b>                | <b>(59,008)</b>          | <b>(59,008)</b>                                       |
| <b>Total Primary Government</b>                              | <b>\$ 104,763,532</b> | <b>\$ 15,805,199</b> | <b>\$ 44,069,288</b>               | <b>\$ 9,485,651</b>                                 | <b>(35,344,386)</b>     | <b>(59,008)</b>          | <b>(35,403,394)</b>                                   |
| <b>Component Unit</b>                                        |                       |                      |                                    |                                                     |                         |                          |                                                       |
| Levi Heywood Library Association                             | \$ 1,251,813          | \$ 12,901            | \$ 1,030,567                       | \$ -                                                | \$ -                    | \$ -                     | (208,345)                                             |
| <b>General Revenues and Transfers</b>                        |                       |                      |                                    |                                                     |                         |                          |                                                       |
| Property taxes                                               |                       |                      |                                    |                                                     | 31,984,768              |                          | 31,984,768                                            |
| Excises                                                      |                       |                      |                                    |                                                     | 2,839,424               |                          | 2,839,424                                             |
| Penalties, interest, and other taxes                         |                       |                      |                                    |                                                     | 506,306                 |                          | 506,306                                               |
| Grants and contributions not restricted to specific programs |                       |                      |                                    |                                                     | 5,141,537               |                          | 5,141,537                                             |
| Investment income                                            |                       |                      |                                    |                                                     | 1,027,238               | 208,190                  | 1,235,428                                             |
| Miscellaneous                                                |                       |                      |                                    |                                                     | 1,761,625               | 41,083                   | 1,802,708                                             |
| Transfers                                                    |                       |                      |                                    |                                                     | (2,005,525)             | 2,005,525                | -                                                     |
| <b>Total General Revenues and Transfers</b>                  |                       |                      |                                    |                                                     | <b>41,255,573</b>       | <b>2,254,798</b>         | <b>43,510,171</b>                                     |
| Change in Net Position                                       |                       |                      |                                    |                                                     | 5,910,987               | 2,195,790                | 8,106,777                                             |
| <b>Net Position</b>                                          |                       |                      |                                    |                                                     |                         |                          |                                                       |
| Beginning of Year                                            |                       |                      |                                    |                                                     | (48,985,585)            | 26,881,250               | (22,104,335)                                          |
| End of Year                                                  |                       |                      |                                    |                                                     | <u>\$ (43,074,598)</u>  | <u>\$ 29,077,040</u>     | <u>\$ (13,997,558)</u>                                |
|                                                              |                       |                      |                                    |                                                     |                         |                          | <u>\$ 5,466,775</u>                                   |

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

## CITY OF GARDNER, MASSACHUSETTS

Governmental Funds  
Balance Sheet  
June 30, 2023

|                                                                            | General<br>Fund      | School<br>Improvement<br>Bond Fund | City<br>Federal<br>Grants Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------------------------------------------------------|----------------------|------------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| <b>Assets</b>                                                              |                      |                                    |                                |                                   |                                |
| Cash and short-term investments                                            | \$ 6,700,270         | \$ 11,331,051                      | \$ 3,238,638                   | \$ 10,163,303                     | \$ 31,433,262                  |
| Investments                                                                | 5,211,938            | -                                  | -                              | 491,570                           | 5,703,508                      |
| Receivables:                                                               |                      |                                    |                                |                                   |                                |
| Property taxes                                                             | 993,157              | -                                  | -                              | -                                 | 993,157                        |
| Tax title                                                                  | 1,998,181            | -                                  | -                              | -                                 | 1,998,181                      |
| Excises                                                                    | 691,588              | -                                  | -                              | -                                 | 691,588                        |
| Departmental                                                               | 1,227,201            | -                                  | -                              | 43,534                            | 1,270,735                      |
| Leases                                                                     | 860,510              | -                                  | -                              | -                                 | 860,510                        |
| <b>Total Assets</b>                                                        | <b>\$ 17,682,845</b> | <b>\$ 11,331,051</b>               | <b>\$ 3,238,638</b>            | <b>\$ 10,698,407</b>              | <b>\$ 42,950,941</b>           |
| <b>Liabilities</b>                                                         |                      |                                    |                                |                                   |                                |
| Accounts payable                                                           | \$ 401,719           | \$ 355,971                         | \$ 298,592                     | \$ 433,798                        | \$ 1,490,080                   |
| Accrued payroll and withholdings                                           | 1,354,958            | -                                  | -                              | -                                 | 1,354,958                      |
| Guaranteed deposits                                                        | 894,327              | -                                  | -                              | -                                 | 894,327                        |
| Unearned revenue                                                           | 62,500               | -                                  | 3,148,262                      | -                                 | 3,210,762                      |
| Other liabilities                                                          | 9,586                | 2,423                              | -                              | 16,283                            | 28,292                         |
| <b>Total Liabilities</b>                                                   | <b>2,723,090</b>     | <b>358,394</b>                     | <b>3,446,854</b>               | <b>450,081</b>                    | <b>6,978,419</b>               |
| <b>Deferred Inflows of Resources</b>                                       |                      |                                    |                                |                                   |                                |
| Unavailable revenues                                                       | 4,910,311            | -                                  | -                              | 43,534                            | 4,953,845                      |
| Lease related                                                              | 860,510              | -                                  | -                              | -                                 | 860,510                        |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>5,770,821</b>     | <b>-</b>                           | <b>-</b>                       | <b>43,534</b>                     | <b>5,814,355</b>               |
| <b>Fund Balances</b>                                                       |                      |                                    |                                |                                   |                                |
| Nonspendable                                                               | -                    | -                                  | -                              | 452,771                           | 452,771                        |
| Restricted                                                                 | -                    | 10,972,657                         | -                              | 9,865,567                         | 20,838,224                     |
| Assigned                                                                   | 2,597,755            | -                                  | -                              | -                                 | 2,597,755                      |
| Unassigned                                                                 | 6,591,179            | -                                  | (208,216)                      | (113,546)                         | 6,269,417                      |
| <b>Total Fund Balances</b>                                                 | <b>9,188,934</b>     | <b>10,972,657</b>                  | <b>(208,216)</b>               | <b>10,204,792</b>                 | <b>30,158,167</b>              |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 17,682,845</b> | <b>\$ 11,331,051</b>               | <b>\$ 3,238,638</b>            | <b>\$ 10,698,407</b>              | <b>\$ 42,950,941</b>           |

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

**CITY OF GARDNER, MASSACHUSETTS**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Position of Governmental Activities  
 in the Statement of Net Position  
 June 30, 2023

|                                                                                                                                                                                                                                                                                               |                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Total Governmental Fund Balances</b>                                                                                                                                                                                                                                                       | \$ 30,158,167                 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.                                                                                                                                                            | 144,691,297                   |
| Revenues are reported on the accrual basis of accounting and are not deferred until collection.                                                                                                                                                                                               | 4,953,845                     |
| Internal service funds are used by management to account for health insurance activities. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.                                                                   | 2,856,554                     |
| Long-term liabilities, including bonds and loans payable, liabilities for landfill and compensated absences, and net pension liability and net OPEB liability (net of related deferrals) are not due and payable in the current period and, therefore are not reported in governmental funds. | <u>(225,734,461)</u>          |
| <b>Net Position of Governmental Activities</b>                                                                                                                                                                                                                                                | <b>\$ <u>(43,074,598)</u></b> |

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

**CITY OF GARDNER, MASSACHUSETTS**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2023**

|                                                      | General<br>Fund   | School<br>Improvement<br>Bond Fund | City<br>Federal<br>Grants Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------------------------|-------------------|------------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| <b>Revenues</b>                                      |                   |                                    |                                |                                   |                                |
| Property taxes                                       | \$ 31,306,943     | \$ -                               | \$ -                           | \$ -                              | \$ 31,306,943                  |
| Excises                                              | 2,569,430         | -                                  | -                              | -                                 | 2,569,430                      |
| Penalties, interest, and other taxes                 | 506,306           | -                                  | -                              | -                                 | 506,306                        |
| Charges for services                                 | 3,168,937         | -                                  | -                              | 1,135,138                         | 4,304,075                      |
| Intergovernmental                                    | 33,521,672        | 8,466,269                          | 2,822,079                      | 10,793,921                        | 55,603,941                     |
| Licenses and permits                                 | 769,066           | -                                  | -                              | -                                 | 769,066                        |
| Fines and forfeitures                                | 77,868            | -                                  | -                              | -                                 | 77,868                         |
| Investment income                                    | 877,183           | -                                  | -                              | 53,559                            | 930,742                        |
| Miscellaneous                                        | 750,358           | 8,000                              | -                              | 236,810                           | 995,168                        |
| <b>Total Revenues</b>                                | <b>73,547,763</b> | <b>8,474,269</b>                   | <b>2,822,079</b>               | <b>12,219,428</b>                 | <b>97,063,539</b>              |
| <b>Expenditures</b>                                  |                   |                                    |                                |                                   |                                |
| <b>Current:</b>                                      |                   |                                    |                                |                                   |                                |
| General government                                   | 3,427,134         | -                                  | 6,062                          | 3,250,683                         | 6,683,879                      |
| Public safety                                        | 9,270,315         | -                                  | 2,355,111                      | 622,574                           | 12,248,000                     |
| Education                                            | 33,178,704        | 16,761,944                         | -                              | 8,576,785                         | 58,517,433                     |
| Public works                                         | 3,986,438         | -                                  | 257,808                        | 1,272,459                         | 5,516,705                      |
| Health and human services                            | 1,108,503         | -                                  | -                              | 107,295                           | 1,215,798                      |
| Culture and recreation                               | 1,051,311         | -                                  | -                              | 724,787                           | 1,776,098                      |
| Employee benefits                                    | 15,481,012        | -                                  | -                              | -                                 | 15,481,012                     |
| <b>Debt service:</b>                                 |                   |                                    |                                |                                   |                                |
| Principal                                            | 2,533,865         | -                                  | -                              | -                                 | 2,533,865                      |
| Interest                                             | 1,827,719         | -                                  | -                              | -                                 | 1,827,719                      |
| Intergovernmental                                    | 1,921,942         | -                                  | -                              | -                                 | 1,921,942                      |
| <b>Total Expenditures</b>                            | <b>73,786,943</b> | <b>16,761,944</b>                  | <b>2,618,981</b>               | <b>14,554,583</b>                 | <b>107,722,451</b>             |
| Excess (Deficiency) of Revenues<br>Over Expenditures | (239,180)         | (8,287,675)                        | 203,098                        | (2,335,155)                       | (10,658,912)                   |
| <b>Other Financing Sources (Uses)</b>                |                   |                                    |                                |                                   |                                |
| Transfers in                                         | 39,348            | 35,000                             | -                              | 290,680                           | 365,028                        |
| Transfers out                                        | (473,180)         | -                                  | -                              | (1,897,373)                       | (2,370,553)                    |
| <b>Total Other Financing Sources (Uses)</b>          | <b>(433,832)</b>  | <b>35,000</b>                      | <b>-</b>                       | <b>(1,606,693)</b>                | <b>(2,005,525)</b>             |
| Change in fund balance                               | (673,012)         | (8,252,675)                        | 203,098                        | (3,941,848)                       | (12,664,437)                   |
| Fund Balance at Beginning of Year, as reclassified   | 9,861,946         | 19,225,332                         | (411,314)                      | 14,146,640                        | 42,822,604                     |
| Fund Balance at End of Year                          | \$ 9,188,934      | \$ 10,972,657                      | \$ (208,216)                   | \$ 10,204,792                     | \$ 30,158,167                  |

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



**CITY OF GARDNER, MASSACHUSETTS**

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2023

|                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>Net Changes in Fund Balances - Total Governmental Funds</b>                                                                                                                                                                                                                                                                                                                                                                                     | \$ (12,664,437)            |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:                                                                                                                                                                                                                                   |                            |
| Capital purchases                                                                                                                                                                                                                                                                                                                                                                                                                                  | 20,787,228                 |
| Depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                       | (4,075,917)                |
| The repayment of the principal of long-term debt consumes the financial resources of governmental funds, but has no effect on net position.                                                                                                                                                                                                                                                                                                        | 2,533,865                  |
| Amortization of bond premiums reduces interest expense on the statement of net position.                                                                                                                                                                                                                                                                                                                                                           | 169,554                    |
| Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, loans, etc.) differ between the two statements. This amount represents the net change in unavailable revenues. | 451,668                    |
| The internal service fund is used by management to account for health insurance activities. The net activity of the internal service fund is reported with governmental activities.                                                                                                                                                                                                                                                                | (618,346)                  |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:                                                                                                                                                                                                                                                                |                            |
| Change in pension expense from GASB 68                                                                                                                                                                                                                                                                                                                                                                                                             | (104,387)                  |
| Change in OPEB expense from GASB 75                                                                                                                                                                                                                                                                                                                                                                                                                | (1,508,412)                |
| Other differences.                                                                                                                                                                                                                                                                                                                                                                                                                                 | <u>940,171</u>             |
| <b>Change in Net Position of Governmental Activities</b>                                                                                                                                                                                                                                                                                                                                                                                           | \$ <u><u>5,910,987</u></u> |

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

**CITY OF GARDNER, MASSACHUSETTS**

Proprietary Funds  
Statement of Net Position  
June 30, 2023

|                                                 | Business-Type Activities Enterprise Funds |                   |                  |                  | Total             | Governmental Activities Internal Service Fund |
|-------------------------------------------------|-------------------------------------------|-------------------|------------------|------------------|-------------------|-----------------------------------------------|
|                                                 | Water Fund                                | Sewer Fund        | Golf Fund        | Nonmajor Funds   |                   |                                               |
| <b>Assets</b>                                   |                                           |                   |                  |                  |                   |                                               |
| <b>Current:</b>                                 |                                           |                   |                  |                  |                   |                                               |
| Cash and short-term investments                 | \$ 3,551,127                              | \$ 6,828,211      | \$ 718,921       | \$ 784,663       | \$ 11,882,922     | \$ 320,912                                    |
| Investments                                     | -                                         | -                 | -                | -                | -                 | 3,554,110                                     |
| User fees receivable                            | 1,391,910                                 | 1,648,675         | -                | 664,304          | 3,704,889         | -                                             |
| <b>Total Current Assets</b>                     | <b>4,943,037</b>                          | <b>8,476,886</b>  | <b>718,921</b>   | <b>1,448,967</b> | <b>15,587,811</b> | <b>3,875,022</b>                              |
| <b>Noncurrent:</b>                              |                                           |                   |                  |                  |                   |                                               |
| Land and construction in progress               | 12,920,739                                | 59,260            | 419,653          | -                | 13,399,652        | -                                             |
| Capital assets, net of accumulated depreciation | 9,971,557                                 | 16,351,953        | 267,834          | 21,267           | 26,612,611        | -                                             |
| <b>Total Noncurrent Assets</b>                  | <b>22,892,296</b>                         | <b>16,411,213</b> | <b>687,487</b>   | <b>21,267</b>    | <b>40,012,263</b> | <b>-</b>                                      |
| <b>Total Assets</b>                             | <b>27,835,333</b>                         | <b>24,888,099</b> | <b>1,406,408</b> | <b>1,470,234</b> | <b>55,600,074</b> | <b>3,875,022</b>                              |
| <b>Deferred Outflows of Resources</b>           |                                           |                   |                  |                  |                   |                                               |
| Related to pension                              | 233,682                                   | 265,856           | 194,120          | 57,300           | 750,958           | -                                             |
| Related to OPEB                                 | 30,917                                    | 18,550            | 23,188           | 26,279           | 98,934            | -                                             |
| <b>Total Deferred Outflows of Resources</b>     | <b>264,599</b>                            | <b>284,406</b>    | <b>217,308</b>   | <b>83,579</b>    | <b>849,892</b>    | <b>-</b>                                      |

(continued)

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

**CITY OF GARDNER, MASSACHUSETTS**  
 Proprietary Funds  
 Statement of Net Position  
 June 30, 2023

(continued)

|                                                  | Business-Type Activities<br>Enterprise Funds |                      |                   |                   | Total                | Governmental<br>Activities<br>Internal<br>Service<br>Fund |
|--------------------------------------------------|----------------------------------------------|----------------------|-------------------|-------------------|----------------------|-----------------------------------------------------------|
|                                                  | Water<br>Fund                                | Sewer<br>Fund        | Golf<br>Fund      | Nonmajor<br>Funds |                      |                                                           |
| <b>Liabilities</b>                               |                                              |                      |                   |                   |                      |                                                           |
| <b>Current:</b>                                  |                                              |                      |                   |                   |                      |                                                           |
| Accounts payable                                 | 52,413                                       | 5,597                | 12,224            | 596               | 70,830               | 324,201                                                   |
| Accrued claims payable                           | -                                            | -                    | -                 | -                 | -                    | 694,267                                                   |
| <b>Current portion of long-term liabilities:</b> |                                              |                      |                   |                   |                      |                                                           |
| Bonds and loans payable                          | 672,633                                      | 645,957              | -                 | -                 | 1,318,590            | -                                                         |
| Landfill liability                               | -                                            | -                    | -                 | 41,051            | 41,051               | -                                                         |
| <b>Total Current Liabilities</b>                 | <u>725,046</u>                               | <u>651,554</u>       | <u>12,224</u>     | <u>41,647</u>     | <u>1,430,471</u>     | <u>1,018,468</u>                                          |
| <b>Noncurrent:</b>                               |                                              |                      |                   |                   |                      |                                                           |
| Bonds and loans payable, net of current portion  | 10,221,276                                   | 9,863,481            | -                 | -                 | 20,084,757           | -                                                         |
| Landfill liability, net of current portion       | -                                            | -                    | -                 | 451,555           | 451,555              | -                                                         |
| Net pension liability                            | 1,325,564                                    | 1,508,070            | 1,101,151         | 325,037           | 4,259,822            | -                                                         |
| Net OPEB liability                               | 212,714                                      | 127,629              | 159,536           | 180,807           | 680,686              | -                                                         |
| Compensated absences liability                   | -                                            | -                    | 52,352            | -                 | 52,352               | -                                                         |
| <b>Total Noncurrent Liabilities</b>              | <u>11,759,554</u>                            | <u>11,499,180</u>    | <u>1,313,039</u>  | <u>957,399</u>    | <u>25,529,172</u>    | <u>-</u>                                                  |
| <b>Total Liabilities</b>                         | <u>12,484,600</u>                            | <u>12,150,734</u>    | <u>1,325,263</u>  | <u>999,046</u>    | <u>26,959,643</u>    | <u>1,018,468</u>                                          |
| <b>Deferred Inflows of Resources</b>             |                                              |                      |                   |                   |                      |                                                           |
| Related to pension                               | 44,710                                       | 50,867               | 37,141            | 10,963            | 143,681              | -                                                         |
| Related to OPEB                                  | 84,250                                       | 50,551               | 63,188            | 71,613            | 269,602              | -                                                         |
| <b>Total Deferred Inflows of Resources</b>       | <u>128,960</u>                               | <u>101,418</u>       | <u>100,329</u>    | <u>82,576</u>     | <u>413,283</u>       | <u>-</u>                                                  |
| <b>Net Position</b>                              |                                              |                      |                   |                   |                      |                                                           |
| Invested in capital assets, net of related debt  | 12,646,958                                   | 5,901,775            | 687,487           | 21,267            | 19,257,487           | -                                                         |
| Unrestricted                                     | 2,839,414                                    | 7,018,578            | (489,363)         | 450,924           | 9,819,553            | 2,856,554                                                 |
| <b>Total Net Position</b>                        | <u>\$ 15,486,372</u>                         | <u>\$ 12,920,353</u> | <u>\$ 198,124</u> | <u>\$ 472,191</u> | <u>\$ 29,077,040</u> | <u>\$ 2,856,554</u>                                       |

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

**CITY OF GARDNER, MASSACHUSETTS**

Proprietary Funds  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended June 30, 2023

|                                                    | Business-Type Activities Enterprise Funds |                      |                   |                   | Governmental Activities Internal Service Fund |
|----------------------------------------------------|-------------------------------------------|----------------------|-------------------|-------------------|-----------------------------------------------|
|                                                    | Water Fund                                | Sewer Fund           | Golf Fund         | Nonmajor Funds    |                                               |
| <b>Operating Revenues</b>                          |                                           |                      |                   |                   |                                               |
| Charges for services                               | \$ 3,927,274                              | \$ 3,231,363         | \$ 1,258,850      | \$ 1,795,281      | \$ 10,212,768                                 |
| Employee contributions                             | -                                         | -                    | -                 | -                 | 2,923,190                                     |
| Employer contributions                             | -                                         | -                    | -                 | -                 | 8,740,381                                     |
| Other                                              | -                                         | -                    | 38,537            | 2,546             | 41,083                                        |
| <b>Total Operating Revenues</b>                    | <b>3,927,274</b>                          | <b>3,231,363</b>     | <b>1,297,387</b>  | <b>1,797,827</b>  | <b>10,253,851</b>                             |
| <b>Operating Expenses</b>                          |                                           |                      |                   |                   |                                               |
| Salary and benefits                                | 284,826                                   | 380,617              | 365,962           | 351,046           | 1,382,451                                     |
| Other operating expenses                           | 2,174,115                                 | 2,185,025            | 538,472           | 1,737,118         | 6,634,730                                     |
| Depreciation                                       | 727,266                                   | 1,086,450            | 23,189            | 4,646             | 1,841,551                                     |
| <b>Total Operating Expenses</b>                    | <b>3,186,207</b>                          | <b>3,652,092</b>     | <b>927,623</b>    | <b>2,092,810</b>  | <b>9,858,732</b>                              |
| <b>Operating Income (Loss)</b>                     | <b>741,067</b>                            | <b>(420,729)</b>     | <b>369,764</b>    | <b>(294,983)</b>  | <b>395,119</b>                                |
| <b>Nonoperating Revenues (Expenses)</b>            |                                           |                      |                   |                   |                                               |
| Intergovernmental revenue                          | 21,390                                    | 8,190                | -                 | -                 | 29,580                                        |
| Insurance reimbursement                            | -                                         | -                    | -                 | -                 | 854,135                                       |
| Investment income                                  | 77,248                                    | 108,975              | 8,850             | 13,117            | 208,190                                       |
| Interest expense                                   | (208,075)                                 | (234,549)            | -                 | -                 | (442,624)                                     |
| <b>Total Nonoperating Revenues (Expenses), Net</b> | <b>(109,437)</b>                          | <b>(117,384)</b>     | <b>8,850</b>      | <b>13,117</b>     | <b>(204,854)</b>                              |
| <b>Income (Loss) Before Transfers</b>              | <b>631,630</b>                            | <b>(538,113)</b>     | <b>378,614</b>    | <b>(281,866)</b>  | <b>190,265</b>                                |
| Transfers in                                       | 1,897,373                                 | -                    | -                 | 230,000           | 2,127,373                                     |
| Transfers out                                      | -                                         | (39,348)             | -                 | (82,500)          | (121,848)                                     |
| <b>Change in Net Position</b>                      | <b>2,529,003</b>                          | <b>(577,461)</b>     | <b>378,614</b>    | <b>(134,366)</b>  | <b>2,195,790</b>                              |
| Net Position at Beginning of Year                  | 12,957,369                                | 13,497,814           | (180,490)         | 606,557           | 26,881,250                                    |
| <b>Net Position at End of Year</b>                 | <b>\$ 15,486,372</b>                      | <b>\$ 12,920,353</b> | <b>\$ 198,124</b> | <b>\$ 472,191</b> | <b>\$ 29,077,040</b>                          |

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

**CITY OF GARDNER, MASSACHUSETTS**  
 Proprietary Funds  
 Statement of Cash Flows  
 For the Year Ended June 30, 2023

|                                                                 | Business-Type Activities |               |              |                   | Governmental<br>Activities |                             |
|-----------------------------------------------------------------|--------------------------|---------------|--------------|-------------------|----------------------------|-----------------------------|
|                                                                 | Enterprise Funds         |               |              |                   |                            |                             |
|                                                                 | Water<br>Fund            | Sewer<br>Fund | Golf<br>Fund | Nonmajor<br>Funds | Total                      | Internal<br>Service<br>Fund |
| <b>Cash Flows From Operating Activities</b>                     |                          |               |              |                   |                            |                             |
| Receipts from customers and users                               | \$ 3,757,179             | \$ 3,187,111  | \$ 1,297,387 | \$ 1,728,517      | \$ 9,970,194               | \$ -                        |
| Payments to vendors and employees                               | (2,652,697)              | (2,698,626)   | (936,575)    | (1,846,759)       | (8,134,657)                | -                           |
| Receipts from employees and employer                            | -                        | -             | -            | -                 | -                          | 11,663,571                  |
| Payments of employee benefits and expenses                      | -                        | -             | -            | -                 | -                          | (12,891,570)                |
| Net Cash Provided By (Used For) Operating Activities            | 1,104,482                | 488,485       | 360,812      | (118,242)         | 1,835,537                  | (1,227,999)                 |
| <b>Cash Flows From Non-Capital Financing Activities</b>         |                          |               |              |                   |                            |                             |
| Insurance reimbursements                                        | -                        | -             | -            | -                 | -                          | 854,135                     |
| Transfer in/(out)                                               | 1,897,373                | (39,348)      | -            | 147,500           | 2,005,525                  | -                           |
| Net Cash Provided By (Used For) Non-Capital Activities          | 1,897,373                | (39,348)      | -            | 147,500           | 2,005,525                  | 854,135                     |
| <b>Cash Flows From Capital and Related Financing Activities</b> |                          |               |              |                   |                            |                             |
| Receipts from governments                                       | 21,390                   | 8,190         | -            | -                 | 29,580                     | -                           |
| Acquisition and construction of capital assets                  | (1,965,498)              | (337,581)     | (113,565)    | (21,267)          | (2,437,911)                | -                           |
| Principal payments on bonds                                     | (671,161)                | (639,501)     | -            | -                 | (1,310,662)                | -                           |
| Interest paid                                                   | (208,075)                | (234,549)     | -            | -                 | (442,624)                  | -                           |
| Net Cash (Used For) Capital and Related Financing Activities    | (2,823,344)              | (1,203,441)   | (113,565)    | (21,267)          | (4,161,617)                | -                           |
| <b>Cash Flows From Investing Activities</b>                     |                          |               |              |                   |                            |                             |
| Sale of investments                                             | 77,248                   | 108,975       | 8,850        | 13,117            | 208,190                    | 565,298                     |
| Investment income                                               | -                        | -             | -            | -                 | -                          | 96,497                      |
| Net Cash Provided By (Used For) Investing Activities            | 77,248                   | 108,975       | 8,850        | 13,117            | 208,190                    | 661,795                     |
| Net Change in Cash and Short-Term Investments                   | 255,759                  | (645,329)     | 256,097      | 21,108            | (112,365)                  | 287,931                     |
| Cash and Short-Term Investments, Beginning of Year              | 3,295,368                | 7,473,540     | 462,824      | 763,555           | 11,995,287                 | 32,981                      |
| Cash and Short-Term Investments, End of Year                    | \$ 3,551,127             | \$ 6,828,211  | \$ 718,921   | \$ 784,663        | \$ 11,882,922              | \$ 320,912                  |

(continued)

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

**CITY OF GARDNER, MASSACHUSETTS**  
 Proprietary Funds  
 Statement of Cash Flows  
 For the Year Ended June 30, 2023

(continued)

|                                                                                                           | Business-Type Activities<br>Enterprise Funds |                   |                   |                     | Total               | Governmental<br>Activities<br>Internal<br>Service<br>Fund |
|-----------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------|-------------------|---------------------|---------------------|-----------------------------------------------------------|
|                                                                                                           | Water<br>Fund                                | Sewer<br>Fund     | Golf<br>Fund      | Nonmajor<br>Funds   |                     |                                                           |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities</b>  |                                              |                   |                   |                     |                     |                                                           |
| Operating income (loss)                                                                                   | \$ 741,067                                   | \$ (420,729)      | \$ 369,764        | \$ (294,983)        | \$ 395,119          | \$ (1,568,978)                                            |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: |                                              |                   |                   |                     |                     |                                                           |
| Depreciation                                                                                              | 727,266                                      | 1,086,450         | 23,189            | 4,646               | 1,841,551           | -                                                         |
| Changes in assets, liabilities, and deferred outflows/inflows:                                            |                                              |                   |                   |                     |                     |                                                           |
| User fees receivable                                                                                      | (170,095)                                    | (44,252)          | -                 | (69,310)            | (283,657)           | -                                                         |
| Deferred outflows - related to pension                                                                    | (83,290)                                     | (105,307)         | (81,228)          | (25,268)            | (295,093)           | -                                                         |
| Deferred outflows - related to OPEB                                                                       | 12,827                                       | 7,696             | 7,433             | (26,279)            | 1,677               | -                                                         |
| Accounts and other payables                                                                               | 5,428                                        | 1,559             | 1,411             | (20,992)            | (12,594)            | 254,410                                                   |
| Accrued/other liabilities                                                                                 | -                                            | -                 | -                 | 42,806              | 42,806              | 86,569                                                    |
| Compensated absences liability                                                                            | -                                            | -                 | 11,849            | -                   | 11,849              | -                                                         |
| Net OPEB liability                                                                                        | (16,314)                                     | (9,788)           | (784)             | 180,807             | 153,921             | -                                                         |
| Net pension liability                                                                                     | 233,875                                      | 342,657           | 281,676           | 92,522              | 950,730             | -                                                         |
| Deferred inflows - related to pension                                                                     | (353,280)                                    | (374,001)         | (261,610)         | (73,804)            | (1,062,695)         | -                                                         |
| Deferred inflows - related to OPEB                                                                        | 6,998                                        | 4,200             | 9,112             | 71,613              | 91,923              | -                                                         |
| <b>Net Cash Provided By (Used For) Operating Activities</b>                                               | <u>\$ 1,104,482</u>                          | <u>\$ 488,485</u> | <u>\$ 360,812</u> | <u>\$ (118,242)</u> | <u>\$ 1,835,537</u> | <u>\$ (1,227,999)</u>                                     |

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

## CITY OF GARDNER, MASSACHUSETTS

Fiduciary Funds  
Statement of Fiduciary Net Position  
June 30, 2023

|                                              | Private<br>Purpose<br><u>Trust Funds</u> | Pension<br>and OPEB<br><u>Trust Funds</u> | Custodial<br><u>Funds</u> |
|----------------------------------------------|------------------------------------------|-------------------------------------------|---------------------------|
| <b>Assets</b>                                |                                          |                                           |                           |
| Cash and short-term investments              | \$ 16,033                                | \$ 24,515                                 | \$ 155,564                |
| Investments:                                 |                                          |                                           |                           |
| Corporate equities                           | 857,485                                  | -                                         | -                         |
| Mutual funds                                 | 286,955                                  | 200,029                                   | -                         |
| Exchange-traded products                     | 2,341,465                                | -                                         | -                         |
| External investment pool                     | -                                        | <u>68,943,392</u>                         | -                         |
| Total Investments                            | 3,485,905                                | 69,143,421                                | -                         |
| Accounts receivable                          | -                                        | <u>429,905</u>                            | -                         |
| Total Assets                                 | 3,501,938                                | 69,597,841                                | 155,564                   |
| <b>Liabilities</b>                           |                                          |                                           |                           |
| Accounts payable                             | -                                        | <u>214,476</u>                            | <u>8,549</u>              |
| Total Liabilities                            | -                                        | 214,476                                   | 8,549                     |
| <b>Net Position</b>                          |                                          |                                           |                           |
| Restricted for pension                       | -                                        | 69,183,336                                | -                         |
| Restricted for OPEB purposes                 | -                                        | 200,029                                   | -                         |
| Restricted for individuals and organizations | <u>3,501,938</u>                         | -                                         | <u>147,015</u>            |
| Total Net Position                           | \$ <u>3,501,938</u>                      | \$ <u>69,383,365</u>                      | \$ <u>147,015</u>         |

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

**CITY OF GARDNER, MASSACHUSETTS**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2023**

|                                                          | <u>Private<br/>Purpose<br/>Trust Funds</u> | <u>Pension<br/>and OPEB<br/>Trust Funds</u> | <u>Custodial<br/>Funds</u> |
|----------------------------------------------------------|--------------------------------------------|---------------------------------------------|----------------------------|
| <b>Additions</b>                                         |                                            |                                             |                            |
| Contributions:                                           |                                            |                                             |                            |
| Employer                                                 | \$ -                                       | \$ 8,977,994                                | \$ -                       |
| Other systems and Commonwealth of Massachusetts          | -                                          | 184,287                                     | -                          |
| Plan members                                             | -                                          | 1,601,718                                   | -                          |
| Transfers from other systems                             | -                                          | 275,447                                     | -                          |
| Other                                                    | <u>95,430</u>                              | <u>-</u>                                    | <u>118,491</u>             |
| Total Contributions                                      | 95,430                                     | 11,039,446                                  | 118,491                    |
| Investment Income:                                       |                                            |                                             |                            |
| Interest and dividends                                   | 237,244                                    | -                                           | -                          |
| Appreciation (depreciation) in fair value of investments | -                                          | (8,612,365)                                 | -                          |
| Less: Management fees                                    | <u>-</u>                                   | <u>(361,361)</u>                            | <u>-</u>                   |
| Net Investment Income (Loss)                             | <u>237,244</u>                             | <u>(8,973,726)</u>                          | <u>-</u>                   |
| Total Additions                                          | 332,674                                    | 2,065,720                                   | 118,491                    |
| <b>Deductions</b>                                        |                                            |                                             |                            |
| Benefit payments to plan members and beneficiaries       | -                                          | 11,227,635                                  | -                          |
| Transfers to other systems                               | -                                          | 294,623                                     | -                          |
| Reimbursements to other systems                          | -                                          | 210,468                                     | -                          |
| Administrative expenses                                  | -                                          | 166,192                                     | -                          |
| Student activity expenses                                | -                                          | -                                           | 117,864                    |
| Scholarships                                             | <u>110,190</u>                             | <u>-</u>                                    | <u>-</u>                   |
| Total Deductions                                         | <u>110,190</u>                             | <u>11,898,918</u>                           | <u>117,864</u>             |
| Change in Net Position                                   | 222,484                                    | (9,833,198)                                 | 627                        |
| <b>Restricted Net Position</b>                           |                                            |                                             |                            |
| Beginning of Year                                        | <u>3,279,454</u>                           | <u>79,216,563</u>                           | <u>146,388</u>             |
| End of Year                                              | <u>\$ 3,501,938</u>                        | <u>\$ 69,383,365</u>                        | <u>\$ 147,015</u>          |

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



**CITY OF GARDNER, MASSACHUSETTS**

## Notes to Financial Statements

**1. Summary of Significant Accounting Policies**

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

***Reporting Entity***

The City is a municipal corporation governed by an elected City Council. As required by GAAP, these financial statements present the City and applicable component units for which the City is considered to be financially accountable. The criteria provided in GASB Codification section 2100 have also been considered and as a result, the component units discussed below are included in the City's reporting entity because of their operational significance and financial relationship with the City.

***Discretely Presented Component Unit***

The Levi Heywood Library Association (the Association) is a Massachusetts nonprofit corporation that is exempt from federal income taxes under Section 501 (a) of the Internal Revenue Code (IRC) as an organization described in IRC Section 501 (c)(3). The mission of the Association is to provide library services to the citizens of Gardner and neighboring cities.

The Association's staff is employed by the City and this support accounts for over 90% of the Association's operating revenue. Due to the significance of the City's support to the Association's operations, it has been determined to be a component unit of the City.

The Association was audited by other auditors. Additional financial information can be obtained by contacting the Association located at 55 West Lynde Street, Gardner, Massachusetts 01440.

***Fiduciary Component Unit***

The Gardner Contributory Retirement System (the System) was established to provide retirement benefits primarily to employees and their beneficiaries. The System's pension trust fund is included in fiduciary funds and is presented using the accrual basis of accounting.

Additional financial information of the System can be obtained by contacting the System located at Gardner Retirement Board, 95 Pleasant St. #17, Gardner, Massachusetts 01440.

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

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

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

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

### **Fund Financial Statements**

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

### *Fund Financial Statements*

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

The City reports the following major governmental funds:

- The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *School Improvement Bond Fund* is used to account for long-term capital projects related to various school properties. The projects are mostly funded by borrowing and the use of free cash.
- The *City Federal Grants Fund* is used to account for revenue and expenditures related to various federal grants.

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

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

The City reports the following major proprietary funds:

- *Water Fund*
- *Sewer Fund*
- *Golf Fund*

The City's self-insured employee health program is reported as an internal service fund in the accompanying financial statements.

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

The City reports the following fiduciary funds:

- The *Private Purpose Trust Funds* are used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals and private organizations.
- The *Pension and OPEB Trust Funds* are used to accumulate resources for retiree post-employment benefits.
- The *Custodial Funds* account for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include student activity funds.

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

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

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

For purpose of the Statement of Cash Flows, proprietary funds consider investments with original maturities of three months or less to be cash short-term investments.

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

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

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

Legislation known as "Proposition 2½" has limited the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5% (excluding new growth), unless an override is voted. Certain provisions of Proposition 2 ½ can be overridden by a referendum.

### ***Leases Receivable***

The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term using the effective interest method. The following assumptions are made:

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease, including renewal terms reasonably certain to be exercised. Lease receipts included in the measurement of the lease receivable are comprised of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases receivable and will remeasure a lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

### ***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund type Statement of Net Position. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

| <u>Assets</u>                  | <u>Years</u> |
|--------------------------------|--------------|
| Buildings and improvements     | 40           |
| Infrastructure                 | 30 - 50      |
| Machinery and equipment        | 5 - 10       |
| Office equipment and furniture | 5 - 10       |
| Vehicles                       | 5            |

### ***Compensated Absences***

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

### ***Long-Term Liabilities***

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

### ***Fund Equity***

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

### ***Fund Balance***

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The City has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes capital projects funded by bond

issuances, various special revenue funds, and the income portion of permanent trust funds.

- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations approved by City Council.
- *Assigned* represents amounts that are constrained by the City's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various City departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit balances in non-General Fund accounts.

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

#### *Net Position*

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

#### *Use of Estimates*

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

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

### ***Budgetary Information***

The Mayor presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by the City Council, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at City Council

meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the City Council is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line-item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by Massachusetts General Laws and must be raised in the next year's tax rate. At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year. Formal budgetary integration is employed as a management control device during the year for the General Fund and proprietary funds.

### ***Deficit Fund Equity***

Certain nonmajor governmental funds reflected deficit balances as of June 30, 2023:

|                                        |    |                       |
|----------------------------------------|----|-----------------------|
| City Federal Grants Fund               | \$ | 208,216               |
| Community Development Block Grant Fund |    | 70,012                |
| Police Detail Fund                     |    | <u>43,534</u>         |
| Total                                  | \$ | <u><u>321,762</u></u> |

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

### **3. Deposits and Investments – City (Excluding the Pension Trust Fund)**

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



**Deposits*****Custodial Credit Risk***

Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned. The City's policies related to the custodial credit risk of deposits consist of complying with applicable Massachusetts General Laws and obtaining collateralization agreements for any amounts in excess of FDIC or DIF.

As of June 30, 2023, \$29,212,894 of the City's bank balance was either insured or collateralized and \$16,073,025 was on deposit with the Massachusetts Municipal Depository Trust, which is the state investment pool as authorized by Massachusetts General Laws, Chapter 29, Section 38A.

***Investments***

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

| <u>Investment Type</u>    | <u>Amount</u>        |
|---------------------------|----------------------|
| Corporate bonds           | \$ 4,441,645         |
| Corporate equities        | 2,156,021            |
| Fixed income mutual funds | 2,777,004            |
| U.S. Treasury notes       | 2,705,408            |
| Federal agencies          | <u>863,474</u>       |
| Total investments         | <u>\$ 12,943,552</u> |

***Custodial Credit Risk***

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in possession of another party. The City does not have formal investment policies related to custodial credit risk.

As of June 30, 2023, the City did not have investments subject to custodial credit risk exposure as all assets were held in the City's name.

***Credit Risk – Investments in Debt Securities***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. The City does not have formal investment policies related to credit risk.

As of June 30, 2023, the City's investments in U.S. Treasury notes had an implied Standard & Poor's (S&P Global) rating of AAA, while the remaining fixed-income securities were rated as follows by S&P Global Ratings:

| <u>Investment Type</u>    | <u>Amount</u>       | <u>AAA</u>          | <u>AA - A-</u>      | <u>BBB+ - B</u>     | <u>Unrated</u>      |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Corporate bonds           | \$ 4,441,645        | \$ -                | \$ 2,355,075        | \$ 2,086,570        | \$ -                |
| Fixed income mutual funds | 2,777,004           | 320,875             | 1,113,245           | 195,907             | 1,146,977           |
| Federal agencies          | 863,474             | 863,474             | -                   | -                   | -                   |
| Total                     | \$ <u>8,082,123</u> | \$ <u>1,184,349</u> | \$ <u>3,468,320</u> | \$ <u>2,282,477</u> | \$ <u>1,146,977</u> |

#### *Concentration of Credit Risk*

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

As of June 30, 2023, the City did not have investments in any one issuer that exceeded 5% of total investments.

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

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have formal investment policies limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, however, it manages risk by the diversification and prudent selection of investment instruments and choice of depository.

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

| <u>Investment Type</u>    | <u>Amount</u>        | <u>Average Maturity (Years)</u> |
|---------------------------|----------------------|---------------------------------|
| Corporate bonds           | \$ 4,441,645         | 5.27                            |
| Fixed income mutual funds | 2,777,004            | 2.18                            |
| U.S. Treasury notes       | 2,705,408            | 4.92                            |
| Federal agencies          | 863,474              | 4.89                            |
| Total                     | \$ <u>10,787,531</u> |                                 |

#### *Foreign Currency Risk*

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The City does not permit investments in foreign currency, which is prohibited under Massachusetts General Laws.

### *Fair Value*

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

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

Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as Level 2.

Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

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

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

| <u>Investment Type</u>    | <u>Amount</u>        | <u>Fair Value Measurements Using:</u>                                                 |                                                            |
|---------------------------|----------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------|
|                           |                      | <u>Quoted prices<br/>in active<br/>markets for<br/>identical assets<br/>(Level 1)</u> | <u>Significant<br/>observable<br/>inputs<br/>(Level 2)</u> |
| Corporate bonds           | \$ 4,441,645         | \$ -                                                                                  | \$ 4,441,645                                               |
| Corporate equities        | 2,156,021            | 2,156,021                                                                             | -                                                          |
| Fixed income mutual funds | 2,777,004            | -                                                                                     | 2,777,004                                                  |
| U.S. Treasury notes       | 2,705,408            | 2,705,408                                                                             | -                                                          |
| Federal agencies          | 863,474              | -                                                                                     | 863,474                                                    |
| Total                     | \$ <u>12,943,552</u> | \$ <u>4,861,429</u>                                                                   | \$ <u>8,082,123</u>                                        |

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

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

#### 4. Investments – Levi Heywood Memorial Library Association (Component Unit)

The following is a summary of the Levi Heywood Memorial Library Association (the Association) investments as of June 30, 2023:

| <u>Investment Type</u>  | <u>Amount</u>     |
|-------------------------|-------------------|
| Fixed income securities | \$ 244,089        |
| Domestic equities       | 640,500           |
| Certificate of deposit  | <u>10,854</u>     |
| Total investments       | <u>\$ 895,443</u> |

#### *Fair Value*

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

The hierarchy is based on the valuation inputs used to measure the fair value of an asset or liability and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The Association's investments are classified in Level 1, with inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

#### 5. Investments - Pension Trust Fund

At December 31, 2022, all of the Pension Trust Fund's investments totaling \$68,943,392 were in an external investment pool, the Pension Reserves Investment Trust (PRIT) Fund. The PRIT Fund was created under Massachusetts General Laws, Chapter 32, Section 22, in December 1983. Fair value is the same as the value of the pool share. The PRIT Fund is operated under contract with a private investment advisor, approved by the Pension Reserves Investment Management Board. The Pension Reserves Investment Management Board shall choose an

investment advisor by requesting proposals from advisors and reviewing such proposals based on criteria adopted under Massachusetts General Laws, Chapter 30B.

***Custodial Credit Risk***

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the System will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The System does not have a formal investment policy for custodial credit risk but manages custodial risk through diversification and “prudent person” principles outlined in Public Employee Retirement Administration Commission (PERAC) guidelines.

All the Pension Trust Fund’s investments were comprised of pooled investment funds at December 31, 2022, which are exempt from custodial risk disclosure.

***Credit Risk – Investments in Debt Securities***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Massachusetts General Laws, Chapter 32, Section 23, limits the investment of pension trust funds, to the extent not required for current disbursements, in the PRIT Fund or in securities, other than mortgages or collateral loans, which are legal for the investment of funds in savings banks under the laws of the Commonwealth of Massachusetts, provided that no more than the established percentage of assets, is invested in any one security.

At December 31, 2022, all of the Pension Trust Fund’s investments were comprised of pooled investment funds, which are exempt from credit risk disclosure.

***Concentration of Credit Risks***

Massachusetts General Laws, Chapter 32, Section 23 limit the amount of pension trust funds that may be invested in any one issuer or security type, with the exception of the PRIT Fund.

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

At December 31, 2022, all of the Pension Trust Fund’s investments were in the PRIT Fund, which is exempt from concentration of credit risk disclosure.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The System does not have formal investment policies limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Pension Trust Fund's investments to market interest rate fluctuations is not applicable as all of the Pension Trust Fund's investments are immediately liquid.

#### ***Foreign Currency Risk***

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The System does not have formal investment policies related to foreign currency risk and the Pension Trust Fund's investments are not subject to foreign currency risk.

#### ***Fair Value***

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

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The net asset value (NAV) per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to hierarchy level classification.

The Pension Trust Fund's fair value measurements as of December 31, 2022 were as follows:

| <u>Investment Type</u>                            | <u>Amount</u> | <u>Unfunded Commitments</u> | <u>Redemption Frequency (If currently eligible)</u> | <u>Redemption Notice Period</u> |
|---------------------------------------------------|---------------|-----------------------------|-----------------------------------------------------|---------------------------------|
| Investments measured using net asset value (NAV): |               |                             |                                                     |                                 |
| PRIT Fund                                         | \$ 68,943,392 | \$ -                        | Monthly                                             | 30 Days                         |

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

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

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

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

A statewide property tax limitation known as "Proposition 2 ½" limits the amount of increase in the property tax levy in any fiscal year. Generally, Proposition 2 ½ limits the total levy to an amount not greater than 2 ½% of the total assessed value of all taxable property within the City. Secondly, the tax levy cannot increase by more than 2 1/2 % of the prior year's levy plus the taxes on property newly added to the tax rolls. The actual fiscal year 2023 tax levy reflected an excess capacity of \$163,389.

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

Property taxes, excise, and departmental receivables at June 30, 2023 consisted of the following:

|                             | <u>Gross<br/>Amount</u>    | <u>Current<br/>Portion</u> | <u>Long-<br/>Term<br/>Portion</u> |
|-----------------------------|----------------------------|----------------------------|-----------------------------------|
| Real estate taxes           | \$ 878,011                 | \$ 878,011                 | \$ -                              |
| Personal property taxes     | 115,146                    | 115,146                    | -                                 |
| Tax liens                   | <u>1,998,181</u>           | <u>-</u>                   | <u>1,998,181</u>                  |
| <b>Total Property Taxes</b> | <b><u>\$ 2,991,338</u></b> | <b><u>\$ 993,157</u></b>   | <b><u>\$ 1,998,181</u></b>        |
| <br>                        |                            |                            |                                   |
| Motor vehicle excise        | <u>\$ 691,588</u>          | <u>\$ 691,588</u>          | <u>\$ -</u>                       |
| <br>                        |                            |                            |                                   |
| Ambulance                   | \$ 864,366                 | \$ 864,366                 | -                                 |
| Other departmental          | <u>406,370</u>             | <u>406,370</u>             | <u>-</u>                          |
| <b>Total Departmental</b>   | <b><u>\$ 1,270,736</u></b> | <b><u>\$ 1,270,736</u></b> | <b><u>\$ -</u></b>                |

## 7. Leases Receivable

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

|                                            | <u>Interest<br/>Rate</u> | <u>Date of<br/>Maturity</u> | <u>Net Present<br/>Value End<br/>of Year</u> |
|--------------------------------------------|--------------------------|-----------------------------|----------------------------------------------|
| Governmental Activities/General Fund:      |                          |                             |                                              |
| Airport hangers                            | 2.56%                    | 04/01/40                    | \$ 315,198                                   |
| Solar easements                            | 2.56%                    | 12/27/32                    | <u>545,312</u>                               |
| Total Governmental Activities/General Fund |                          |                             | <u>\$ 860,510</u>                            |

The lease related inflows of resources totaled \$85,600 in fiscal year 2023.

## 8. Unearned Revenue

The balance reported in unearned revenue primarily represents the unspent portion of the American Rescue Plan Act (ARPA) grant at June 30, 2023.



## 9. Capital Assets – Primary Government

Capital asset activity for the year ended June 30, 2023 was as follows:

|                                              | Beginning<br>Balance  | Increases            | Decreases             | Ending<br>Balance     |
|----------------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|
| <b>Governmental Activities</b>               |                       |                      |                       |                       |
| Capital assets, being depreciated:           |                       |                      |                       |                       |
| Buildings and improvements                   | \$ 58,089,083         | \$ 1,564,472         | \$ -                  | \$ 59,653,555         |
| Machinery, equipment, and furnishings        | 15,347,915            | 1,126,342            | (158,221)             | 16,316,036            |
| Infrastructure                               | <u>43,347,393</u>     | <u>1,829,540</u>     | <u>-</u>              | <u>45,176,933</u>     |
| Total Capital Assets, Being Depreciated      | 116,784,391           | 4,520,354            | (158,221)             | 121,146,524           |
| Less accumulated depreciation for:           |                       |                      |                       |                       |
| Buildings and improvements                   | (30,325,000)          | (1,618,385)          | -                     | (31,943,385)          |
| Machinery, equipment, and furnishings        | (11,209,046)          | (1,009,770)          | 158,221               | (12,060,595)          |
| Infrastructure                               | <u>(20,841,613)</u>   | <u>(1,447,762)</u>   | <u>-</u>              | <u>(22,289,375)</u>   |
| Total Accumulated Depreciation               | <u>(62,375,659)</u>   | <u>(4,075,917)</u>   | <u>158,221</u>        | <u>(66,293,355)</u>   |
| Total Capital Assets, Being Depreciated, Net | 54,408,732            | 444,437              | -                     | 54,853,169            |
| Capital assets, not being depreciated:       |                       |                      |                       |                       |
| Land                                         | 4,400,235             | 137,822              | (164,900)             | 4,373,157             |
| Construction in progress (CIP)               | <u>69,171,019</u>     | <u>18,340,330</u>    | <u>(2,046,378)</u>    | <u>85,464,971</u>     |
| Total capital assets, not being depreciated  | <u>73,571,254</u>     | <u>18,478,152</u>    | <u>(2,211,278)</u>    | <u>89,838,128</u>     |
| Governmental Activities Capital Assets, Net  | <u>\$ 127,979,986</u> | <u>\$ 18,922,589</u> | <u>\$ (2,211,278)</u> | <u>\$ 144,691,297</u> |
| <b>Business-Type Activities</b>              |                       |                      |                       |                       |
| Capital assets, being depreciated:           |                       |                      |                       |                       |
| Buildings and improvements                   | \$ 21,316,918         | \$ -                 | \$ -                  | \$ 21,316,918         |
| Machinery, equipment, and furnishings        | 5,534,588             | 710,583              | (90,100)              | 6,155,071             |
| Infrastructure                               | <u>31,814,802</u>     | <u>1,524,410</u>     | <u>-</u>              | <u>33,339,212</u>     |
| Total Capital Assets, Being Depreciated      | 58,666,308            | 2,234,993            | (90,100)              | 60,811,201            |
| Less accumulated depreciation for:           |                       |                      |                       |                       |
| Buildings and improvements                   | (13,249,278)          | (525,475)            | -                     | (13,774,753)          |
| Machinery, equipment, and furnishings        | (4,256,084)           | (378,225)            | 90,100                | (4,544,209)           |
| Infrastructure                               | <u>(14,941,777)</u>   | <u>(937,851)</u>     | <u>-</u>              | <u>(15,879,628)</u>   |
| Total Accumulated Depreciation               | <u>(32,447,139)</u>   | <u>(1,841,551)</u>   | <u>90,100</u>         | <u>(34,198,590)</u>   |
| Total Capital Assets, Being Depreciated, Net | 26,219,169            | 393,442              | -                     | 26,612,611            |
| Capital assets, not being depreciated:       |                       |                      |                       |                       |
| Land                                         | 1,011,422             | -                    | -                     | 1,011,422             |
| Construction in progress (CIP)               | <u>12,236,765</u>     | <u>1,675,875</u>     | <u>(1,524,410)</u>    | <u>12,388,230</u>     |
| Total Capital Assets, Not Being Depreciated  | <u>13,248,187</u>     | <u>1,675,875</u>     | <u>(1,524,410)</u>    | <u>13,399,652</u>     |
| Business-Type Activities Capital Assets, Net | <u>\$ 39,467,356</u>  | <u>\$ 2,069,317</u>  | <u>\$ (1,524,410)</u> | <u>\$ 40,012,263</u>  |

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

|                                                       |                     |
|-------------------------------------------------------|---------------------|
| <b>Governmental Activities</b>                        |                     |
| General government                                    | \$ 511,571          |
| Public safety                                         | 883,299             |
| Education                                             | 927,641             |
| Public works                                          | 1,612,386           |
| Human services                                        | 81,294              |
| Culture and recreation                                | <u>59,726</u>       |
| Total Depreciation Expense - Governmental Activities  | <u>\$ 4,075,917</u> |
| <br><b>Business-Type Activities</b>                   |                     |
| Water                                                 | \$ 727,266          |
| Sewer                                                 | 1,086,450           |
| Golf                                                  | 23,189              |
| Solid Waste                                           | <u>4,646</u>        |
| Total Depreciation Expense - Business-Type Activities | <u>\$ 1,841,551</u> |

#### 10. Capital Assets – Levi Heywood Memorial Library Association (Component Unit)

Capital asset activity for the year ended June 30, 2023 was as follows:

|                                              | Beginning<br>Balance | Increases           | Decreases   | Ending<br>Balance   |
|----------------------------------------------|----------------------|---------------------|-------------|---------------------|
| Capital assets, being depreciated:           |                      |                     |             |                     |
| Buildings and improvements                   | \$ 7,157,326         | \$ 44,782           | \$ -        | \$ 7,202,108        |
| Furniture and fixtures                       | 552,100              | -                   | -           | 552,100             |
| Equipment                                    | <u>125,443</u>       | <u>-</u>            | <u>-</u>    | <u>125,443</u>      |
| Total Capital Assets, Being Depreciated      | 7,834,869            | 44,782              | -           | 7,879,651           |
| Less accumulated depreciation                | <u>(3,825,281)</u>   | <u>(222,390)</u>    | <u>-</u>    | <u>(4,047,671)</u>  |
| Total Capital Assets, Being Depreciated, Net | 4,009,588            | (177,608)           | -           | 3,831,980           |
| Capital assets, not being depreciated:       |                      |                     |             |                     |
| Land                                         | 389,162              | -                   | -           | 389,162             |
| Art collection                               | <u>98,050</u>        | <u>-</u>            | <u>-</u>    | <u>98,050</u>       |
| Total Capital Assets, Not Being Depreciated  | <u>487,212</u>       | <u>-</u>            | <u>-</u>    | <u>487,212</u>      |
| Total Capital Assets, Net                    | <u>\$ 4,496,800</u>  | <u>\$ (177,608)</u> | <u>\$ -</u> | <u>\$ 4,319,192</u> |

#### 11. Deferred Outflows of Resources

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

## 12. Long-Term Debt

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

The City issues general obligation bonds and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

### ***Equipment Bank Note Payable***

In August 2016, the City signed an agreement with a total cost of \$6.7 million to upgrade and/or replace numerous items throughout the City with more energy efficient alternatives.

General obligation bonds and direct borrowings outstanding are as follows:

| <u>Governmental Activities</u>          |                               |                                          |                                          |                               | Amount<br>Outstanding<br>as of |
|-----------------------------------------|-------------------------------|------------------------------------------|------------------------------------------|-------------------------------|--------------------------------|
| <u>General Obligation Bonds</u>         | <u>Original<br/>Borrowing</u> | <u>Issue<br/>Date</u>                    | <u>Serial<br/>Maturities<br/>Through</u> | <u>Interest<br/>Rate(s) %</u> | <u>June 30, 2023</u>           |
| Public offerings:                       |                               |                                          |                                          |                               |                                |
| Police Station 2014                     | \$ 12,000,000                 | 03/07/14                                 | 03/01/34                                 | 3.0-5.0%                      | \$ 7,750,000                   |
| General Obligation 2020                 | 5,659,000                     | 12/08/20                                 | 12/15/40                                 | 1.0-4.0%                      | 5,000,000                      |
| Elementary School 2021                  | 18,778,000                    | 08/12/21                                 | 08/01/51                                 | 2.0-5.0%                      | 18,135,000                     |
| Elementary School 2022                  | 22,435,000                    | 06/23/22                                 | 01/15/52                                 | 4.0-5.0%                      | <u>21,380,000</u>              |
| Total public offerings                  |                               |                                          |                                          |                               | <u>\$ 52,265,000</u>           |
| <u>Business-Type Activities</u>         |                               |                                          |                                          |                               | Amount<br>Outstanding<br>as of |
| <u>General Obligation Bonds</u>         | <u>Original<br/>Borrowing</u> | <u>Serial<br/>Maturities<br/>Through</u> | <u>Serial<br/>Maturities<br/>Through</u> | <u>Interest<br/>Rate(s) %</u> | <u>June 30, 2023</u>           |
| Public offerings:                       |                               |                                          |                                          |                               |                                |
| Water Mains and Treatment Facility 2012 | \$ 3,205,000                  | 12/08/20                                 | 12/15/40                                 | 1.0-4.0%                      | \$ 1,108,000                   |
| Water Mains and Treatment Facility 2021 | 2,727,000                     | 08/12/21                                 | 08/01/41                                 | 2.0-5.0%                      | 2,703,187                      |
| Sewer Mains 2021                        | 640,000                       | 08/12/21                                 | 08/01/41                                 | 2.0-5.0%                      | 605,000                        |
| Sewer Mains 2022                        | 815,000                       | 06/23/22                                 | 01/15/52                                 | 4.0-5.0%                      | 785,000                        |
| Water Mains and Repaving 2022           | 6,570,000                     | 06/23/22                                 | 01/15/52                                 | 4.0-5.0%                      | <u>6,663,813</u>               |
| Total public offerings                  |                               |                                          |                                          |                               | 11,865,000                     |
| <u>Loans - Direct Borrowings</u>        |                               |                                          |                                          |                               |                                |
| Water treatment (MWPAT 03-10)           | 2,895,502                     | 02/01/07                                 | 08/01/24                                 | 2.0%                          | 418,909                        |
| Sewer treatment (MWPAT 03-10)           | 840,630                       | 02/01/07                                 | 08/01/24                                 | 2.0%                          | 122,602                        |
| Sewer treatment (MCWT 15-21)            | 4,433,242                     | 04/13/17                                 | 01/15/37                                 | 2.0%                          | 3,297,084                      |
| Sewer Treatment (CWP-17-23)             | 5,802,527                     | 05/11/21                                 | 01/15/41                                 | 2.0%                          | 5,222,273                      |
| Sewer Treatment (CWP-17-23A)            | 530,533                       | 05/11/21                                 | 01/15/41                                 | 2.0%                          | <u>477,479</u>                 |
| Total loans - direct borrowings         |                               |                                          |                                          |                               | <u>9,538,347</u>               |
| Total business-type activities          |                               |                                          |                                          |                               | <u>\$ 21,403,347</u>           |

**Future Debt Service**

The annual payments to retire all general obligation bonds and loans payable outstanding (excluding bond premium amortization) as of June 30, 2023 were as follows:

| <u>Governmental</u> | <u>Bonds - Public Offerings</u> |                      |
|---------------------|---------------------------------|----------------------|
|                     | <u>Principal</u>                | <u>Interest</u>      |
| 2024                | \$ 2,265,000                    | \$ 1,933,901         |
| 2025                | 2,295,000                       | 1,823,601            |
| 2026                | 2,310,000                       | 1,724,301            |
| 2027                | 2,325,000                       | 1,624,501            |
| 2028                | 2,345,000                       | 1,523,432            |
| 2029 - 2033         | 12,040,000                      | 6,107,785            |
| 2034 - 2038         | 9,060,000                       | 4,010,145            |
| 2039 - 2043         | 7,640,000                       | 2,621,280            |
| 2044 - 2048         | 6,825,000                       | 1,495,837            |
| 2049 - 2054         | <u>5,160,000</u>                | <u>402,153</u>       |
| Total               | \$ <u>52,265,000</u>            | \$ <u>23,266,936</u> |

| <u>Business-Type</u> | <u>Bonds - Public Offerings</u> |                     | <u>Loans - Direct Borrowings</u> |                     |
|----------------------|---------------------------------|---------------------|----------------------------------|---------------------|
|                      | <u>Principal</u>                | <u>Interest</u>     | <u>Principal</u>                 | <u>Interest</u>     |
| 2024                 | \$ 530,000                      | \$ 488,947          | \$ 788,590                       | \$ 191,457          |
| 2025                 | 530,000                         | 463,147             | 798,706                          | 169,524             |
| 2026                 | 525,000                         | 437,347             | 529,641                          | 159,021             |
| 2027                 | 525,000                         | 411,797             | 534,270                          | 148,429             |
| 2028                 | 525,000                         | 386,247             | 538,999                          | 137,743             |
| 2029 - 2033          | 2,560,000                       | 1,564,777           | 2,769,612                        | 525,052             |
| 2034 - 2038          | 2,440,000                       | 1,067,825           | 2,628,572                        | 242,815             |
| 2039 - 2043          | 2,055,000                       | 644,331             | 949,957                          | 37,998              |
| 2044 - 2048          | 1,215,000                       | 352,818             | -                                | -                   |
| 2049 - 2054          | <u>960,000</u>                  | <u>102,002</u>      | <u>-</u>                         | <u>-</u>            |
| Total                | \$ <u>11,865,000</u>            | \$ <u>5,919,238</u> | \$ <u>9,538,347</u>              | \$ <u>1,612,039</u> |

The following represents future payments on the equipment bank note payable:

| <u>Fiscal Year</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|--------------------|---------------------|-------------------|---------------------|
| 2024               | \$ 270,328          | \$ 109,672        | \$ 380,000          |
| 2025               | 296,204             | 103,796           | 400,000             |
| 2026               | 302,528             | 97,473            | 400,001             |
| 2027               | 318,764             | 91,236            | 410,000             |
| 2028               | 356,002             | 83,998            | 440,000             |
| 2029 - 2033        | 2,147,101           | 292,899           | 2,440,000           |
| 2034 - 2036        | <u>1,541,165</u>    | <u>58,834</u>     | <u>1,599,999</u>    |
| Total              | \$ <u>5,232,092</u> | \$ <u>837,908</u> | \$ <u>6,070,000</u> |

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

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

|                                 | Beginning<br>Balance | Additions     | Reductions      | Ending<br>Balance | Less<br>Current<br>Portion | Equals<br>Long-Term<br>Portion |
|---------------------------------|----------------------|---------------|-----------------|-------------------|----------------------------|--------------------------------|
| <b>Governmental Activities</b>  |                      |               |                 |                   |                            |                                |
| Bonds payable                   | \$ 54,534,187        | \$ -          | \$ (2,269,187)  | \$ 52,265,000     | \$ (2,265,000)             | \$ 50,000,000                  |
| Unamortized bond premium        | 4,411,457            | -             | (169,554)       | 4,241,903         | (169,554)                  | 4,072,349                      |
| Subtotal                        | 58,945,644           | -             | (2,438,741)     | 56,506,903        | (2,434,554)                | 54,072,349                     |
| Note payable - direct borrowing | 5,496,770            | -             | (264,678)       | 5,232,092         | (270,328)                  | 4,961,764                      |
| Net pension liability           | 25,046,454           | 10,911,079    | -               | 35,957,533        | -                          | 35,957,533                     |
| Net OPEB liability              | 113,987,216          | -             | (8,310,751)     | 105,676,465       | -                          | 105,676,465                    |
| Compensated absences liability  | 994,056              | 75,733        | (78,330)        | 991,459           | -                          | 991,459                        |
| Total                           | \$ 204,470,140       | \$ 10,986,812 | \$ (11,092,500) | \$ 204,364,452    | \$ (2,704,882)             | \$ 201,659,570                 |

|                                 | Beginning<br>Balance | Additions    | Reductions     | Ending<br>Balance | Less<br>Current<br>Portion | Equals<br>Long-Term<br>Portion |
|---------------------------------|----------------------|--------------|----------------|-------------------|----------------------------|--------------------------------|
| <b>Business-Type Activities</b> |                      |              |                |                   |                            |                                |
| Bonds payable                   | \$ 12,400,813        | \$ -         | \$ (535,813)   | \$ 11,865,000     | \$ (530,000)               | \$ 11,335,000                  |
| Direct borrowings               | 10,313,196           | -            | (774,849)      | 9,538,347         | (788,590)                  | 8,749,757                      |
| Subtotal                        | 22,714,009           | -            | (1,310,662)    | 21,403,347        | (1,318,590)                | 20,084,757                     |
| Net pension liability           | 3,309,092            | 950,730      | -              | 4,259,822         | -                          | 4,259,822                      |
| Net OPEB liability              | 526,765              | 153,921      | -              | 680,686           | -                          | 680,686                        |
| Landfill liability              | 449,800              | 42,806       | -              | 492,606           | (41,051)                   | 451,555                        |
| Compensated absences liability  | 40,503               | 11,849       | -              | 52,352            | -                          | 52,352                         |
| Total                           | \$ 27,040,169        | \$ 1,159,306 | \$ (1,310,662) | \$ 26,888,813     | \$ (1,359,641)             | \$ 25,529,172                  |

### ***Long-Term Debt Supporting Governmental and Business-Type Activities***

Bonds and loans issued by the City for various municipal projects are approved by City Council and repaid with revenues recorded in the General Fund and user fees recorded in enterprise funds. All other long-term debt is repaid from the funds that the cost related to, primarily the General Fund and enterprise funds.

### **13. Landfill Closure and Postclosure Care Costs**

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

The \$492,606 reported as landfill post-closure care liability at June 30, 2023 represents the remaining estimated post-closure costs. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The City's Landfill Enterprise Fund is expected to fund the future monitoring costs, with funds transferred from the General Fund.

#### 14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the City that apply to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. Unavailable revenues are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year. Deferred inflows of resources related to leases are reported in fund-basis and government-wide financial statements.

#### 15. Governmental Funds – Fund Balances

The City's fund balances at June 30, 2023 were comprised of the following:

|                               | General<br>Fund | School<br>Improvement<br>Bond Fund | City<br>Federal<br>Grants Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------------|-----------------|------------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| <b>Nonspendable</b>           |                 |                                    |                                |                                   |                                |
| Permanent funds               | \$ -            | \$ -                               | \$ -                           | \$ 452,771                        | \$ 452,771                     |
| Total Nonspendable            | -               | -                                  | -                              | 452,771                           | 452,771                        |
| <b>Restricted</b>             |                 |                                    |                                |                                   |                                |
| Bonded projects               | -               | 10,972,657                         | -                              | 700,762                           | 11,673,419                     |
| Debt service/capital projects | -               | -                                  | -                              | 4,004,832                         | 4,004,832                      |
| School choice                 | -               | -                                  | -                              | 3,869,790                         | 3,869,790                      |
| Other purposes                | -               | -                                  | -                              | 1,215,197                         | 1,215,197                      |
| Permanent funds               | -               | -                                  | -                              | 74,986                            | 74,986                         |
| Total Restricted              | -               | 10,972,657                         | -                              | 9,865,567                         | 20,838,224                     |
| <b>Assigned</b>               |                 |                                    |                                |                                   |                                |
| General government            | 346,363         | -                                  | -                              | -                                 | 346,363                        |
| Public safety                 | 520,776         | -                                  | -                              | -                                 | 520,776                        |
| Education                     | 861,450         | -                                  | -                              | -                                 | 861,450                        |
| Public works                  | 784,856         | -                                  | -                              | -                                 | 784,856                        |
| Health and human services     | 19,687          | -                                  | -                              | -                                 | 19,687                         |
| Culture and recreation        | 64,623          | -                                  | -                              | -                                 | 64,623                         |
| Total Assigned                | 2,597,755       | -                                  | -                              | -                                 | 2,597,755                      |
| <b>Unassigned</b>             |                 |                                    |                                |                                   |                                |
| General Fund                  | 2,825,925       | -                                  | -                              | -                                 | 2,825,925                      |
| Stabilization Fund            | 3,765,254       | -                                  | -                              | -                                 | 3,765,254                      |
| Deficit fund balances         | -               | -                                  | (208,216)                      | (113,546)                         | (321,762)                      |
| Total Unassigned              | 6,591,179       | -                                  | (208,216)                      | (113,546)                         | 6,269,417                      |
| Total Fund Balances           | \$ 9,188,934    | \$ 10,972,657                      | \$ (208,216)                   | \$ 10,204,792                     | \$ 30,158,167                  |

## 16. Transfers

The City reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a schedule of major interfund transfers for the year ended June 30, 2023:

| <u>Governmental Funds</u>            | <u>Transfers In</u> | <u>Transfers Out</u> |
|--------------------------------------|---------------------|----------------------|
| General Fund                         | \$ 39,348           | \$ 473,180           |
| School Improvement Bond Fund         | 35,000              | -                    |
| Nonmajor Governmental funds:         |                     |                      |
| Special revenue funds                | -                   | 1,897,373            |
| Capital project funds                | <u>290,680</u>      | <u>-</u>             |
| Subtotal Nonmajor Governmental Funds | 290,680             | 1,897,373            |
| <br><u>Business-Type Funds:</u>      |                     |                      |
| Water Fund                           | 1,897,373           | -                    |
| Sewer Fund                           | -                   | 39,348               |
| Nonmajor Funds:                      |                     |                      |
| Solid Waste                          | -                   | 82,500               |
| Landfill                             | <u>230,000</u>      | <u>-</u>             |
| Subtotal Business-Type Funds         | <u>2,127,373</u>    | <u>121,848</u>       |
| Total                                | <u>\$ 2,492,401</u> | <u>\$ 2,492,401</u>  |

The City's routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the General Fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them.

The transfer into the Water Fund represents an amount appropriated from bond premiums out of the Receipts Reserved for Appropriation Fund to pay off the Water Fund note payable.

## 17. Gardner Contributory Retirement System

The City follows the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans* and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* with respect to employees' retirement funds.

### ***Plan Description***

The System is governed by Chapter 32 of Massachusetts General Laws. Because of the significance of its operational and financial relationship with the City, the System's trust fund is included as a pension trust fund in the City's basic financial statements.

Substantially all employees of the City (except teachers and administrators under contract employed by the School Department) scheduled to work a minimum of 20 hours per week, are members of the Gardner Contributory Retirement System, a cost-sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid.

The System is governed by a five-member board. The five members include two appointed by the City, two elected by the members and retirees, and a fifth member chosen by the other four members with the approval of the Public Employee Retirement Administration Commission. The System Retirement Board does not have the authority to amend benefit provisions.

Membership of the System consisted of the following at January 1, 2022:

|                                                                    |            |
|--------------------------------------------------------------------|------------|
| Retirees and beneficiaries receiving benefits                      | 268        |
| Terminated plan members entitled to but not yet receiving benefits | 136        |
| Active plan members                                                | <u>313</u> |
| Total                                                              | <u>717</u> |
| Number of participating employers                                  | 2          |

#### *Participant Contributions*

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

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

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

#### *Participant Retirement Benefits*

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



The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest 5-year average annual rate of regular compensation for those first becoming members of the System on or after that date. However, per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 100%, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

Participation is mandatory for all full-time employees whose employment commences before age 65. There are three classes of members in the retirement system:

- Group 1 – General employees, including clerical, administrative, and technical employees
- Group 2 – Employees in specified hazardous occupations (i.e., electricians)
- Group 4 – Police and firefighters

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

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

#### *Methods of Payment*

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

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

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

#### *Participant Refunds*

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

#### *Employer Contributions*

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

The City’s contribution to the System for the year ended June 30, 2023 was \$5,181,111 which exceeded its actuarially determined contribution by \$17,313.

#### *Summary of Significant Accounting Policies*

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

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

At June 30, 2023, the City reported a liability of \$40,217,355 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial

valuation as of January 1, 2022 rolled forward to December 31, 2022. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was 96.38%, which was an increase of 0.53% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the City recognized pension expense of \$4,878,440. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

|                                                                                                      | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Net difference between projected and actual earnings on pension plan investments                     | \$ 4,514,444                                  | \$ -                                         |
| Changes in assumptions                                                                               | 2,189,003                                     | 531,755                                      |
| Differences between expected and actual experience                                                   | 198,313                                       | 792,573                                      |
| Changes in proportion and differences between contributions and proportionate share of contributions | <u>188,101</u>                                | <u>32,168</u>                                |
| Total                                                                                                | <u>\$ 7,089,861</u>                           | <u>\$ 1,356,496</u>                          |

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

| <u>Year Ended June 30:</u> |                     |
|----------------------------|---------------------|
| 2024                       | \$ 628,245          |
| 2025                       | 819,424             |
| 2026                       | 1,387,043           |
| 2027                       | 2,891,972           |
| 2028                       | <u>6,681</u>        |
| Total                      | <u>\$ 5,733,365</u> |

### ***Actuarial Assumptions***

A summary of the actuarial assumptions as of the latest actuarial valuation is shown below:

|                                           |                                                     |
|-------------------------------------------|-----------------------------------------------------|
| Valuation Date                            | 1/1/2022                                            |
| Actuarial cost method                     | Entry Age Normal Cost Method                        |
| Actuarial assumptions:                    |                                                     |
| Investment rate of return                 | 7.00%                                               |
| Projected salary increases                | 9.00 - 25.55% in year 1-2, 3.25% - 8.25% thereafter |
| Inflation rate                            | 2.60% per year                                      |
| Post-retirement cost-of-living adjustment | 3.00% on first \$13,000                             |

Ongoing actuarial valuation of the System involves estimates of the reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Mortality rates were based on RP-2014 table adjusted to 2006 and projected generationally with MP-2021. Mortality rates for disabled retirees follows the same table as non-disabled retirees, set forward two years.

### ***Target Allocations***

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

| <u>Asset Class</u>         | <u>Target<br/>Asset<br/>Allocation</u> | <u>Long-term<br/>Expected<br/>Real Rate<br/>of Return</u> |
|----------------------------|----------------------------------------|-----------------------------------------------------------|
| Global equity              | 32-42%                                 |                                                           |
| U.S. equity                |                                        | 4.39%                                                     |
| International equities     |                                        | 4.19%                                                     |
| Emerging equities          |                                        | 6.82%                                                     |
| Core fixed income          | 12-18%                                 |                                                           |
| Core bonds                 |                                        | 2.05%                                                     |
| Short-term fixed income    |                                        | 1.17%                                                     |
| Treasury STRIPS            |                                        | 1.66%                                                     |
| TIPS/ILBS                  |                                        | 1.46%                                                     |
| Value-added fixed income   | 5-11%                                  | 5.07%                                                     |
| Private equity             | 13-19%                                 | 7.41%                                                     |
| Real estate                | 7-13%                                  | 3.02%                                                     |
| Timberland                 | 1-7%                                   | 4.29%                                                     |
| Portfolio completion (PCS) | 7-13%                                  | 3.80%                                                     |

### ***Discount Rate***

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive plan members. Therefore, the long-term expected rate

of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

| 1%<br>Decrease | Current<br>Discount<br>Rate | 1%<br>Increase |
|----------------|-----------------------------|----------------|
| <u>(6.00%)</u> | <u>(7.00%)</u>              | <u>(8.00%)</u> |
| \$51,561,579   | \$40,217,355                | \$30,612,428   |

***Pension Plan Fiduciary Net Position***

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

**18. Massachusetts Teachers' Retirement System (MTRS)**

***Plan Description***

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

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

***Benefits Provided***

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

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

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

***Contributions***

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

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

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

### ***Actuarial Assumptions***

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

- (a) 2.50% inflation rate, (b) 7.00% investment rate of return, (c) 3.50% interest rate credited to the annuity savings fund and (d) 3.00% cost of living increase on the first \$13,000 per year.
- Salary increases are based on analyses of past experience but range from 4.00% to 7.50% depending on length of service.
- Experience study is dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011, updated to reflect post-retirement mortality from 2012-2020.
- Mortality rates were as follows:
  - Pre-retirement – reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Post-retirement – reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Disability – assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).

### ***Target Allocations***

Investment assets of the MTRS are with the PRIT Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2022 are summarized in the following table:

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth of Massachusetts's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity Analysis**

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate (in thousands):

| 1% Decrease<br>(6.00%) | Current Discount<br>Rate (7.00%) | 1% Increase<br>(8.00%) |
|------------------------|----------------------------------|------------------------|
| \$32,734,080           | \$25,888,138                     | \$20,094,302           |

**Special Funding Situation**

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

**City Proportions**

In fiscal year 2022 (the most recent measurement period), the City's proportionate share of the MTRS' collective net pension liability was \$54,046,866 based on a proportionate share of 0.212%. As required by GASB 68, the City has recognized its portion of the Commonwealth of Massachusetts's contribution of \$4,393,798 as both a revenue and expenditure on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and its portion of the collective pension expense of \$4,445,882 as both a revenue and expense on the Statement of Activities.



**19. Other Postemployment Benefits (GASB 74 and GASB 75)**

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*, replaces the requirements of GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This applies if a trust fund has been established to fund future OPEB costs. In fiscal year 2017, the City established a single-employer defined benefit OPEB Trust Fund to provide funding for future employee health care costs. The OPEB Trust Fund does not issue a standalone financial report.

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

All the following OPEB disclosures are based on a measurement date of June 30, 2023.

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

***Plan Description***

The City provides postemployment healthcare benefits for retired employees through the City's plan. The City provides health insurance coverage through Blue Cross/Blue Shield. The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of Massachusetts General Laws.

***Benefits Provided***

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

***Funding Policy***

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

**Plan Membership**

At June 30, 2023, the following employees were covered by the benefit terms:

|                                                                                           |            |
|-------------------------------------------------------------------------------------------|------------|
| Inactive employees or beneficiaries<br>currently receiving benefit payments               | 231        |
| Inactive employees or beneficiaries entitled<br>to but not yet receiving benefit payments | 13         |
| Active employees                                                                          | <u>541</u> |
| Total                                                                                     | <u>785</u> |

**Investments**

The OPEB Trust Fund's assets consisted of mutual funds at June 30, 2023.

**Rate of Return**

For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 7.85%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Actuarial Assumptions and Other Inputs**

The net OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                             |                                                                             |
|-----------------------------|-----------------------------------------------------------------------------|
| Inflation                   | 2.50%                                                                       |
| Investment rate of return   | 6.00%                                                                       |
| Municipal bond rate         | 3.65%                                                                       |
| Discount rate               | 3.65%                                                                       |
| Healthcare cost trend rates | 7.50% for 2023, decreasing .1%-.5% per<br>year to an ultimate rate of 5.00% |

Mortality rates were based on Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Employees (for pre-retirement) and Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Healthy Retirees (for post-retirement), projected using generational mortality and scale MP-2021.

**Target Allocations**

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

major asset class included in the target asset allocation as of June 30, 2023 are summarized in the following table.

| <u>Asset Class</u>   | <u>Target Asset Allocation</u> | <u>Long-term Expected Real Rate of Return</u> |
|----------------------|--------------------------------|-----------------------------------------------|
| Domestic equity      | 29.00%                         | 3.90%                                         |
| International equity | 19.00%                         | 5.75%                                         |
| Domestic bond        | 26.00%                         | 1.39%                                         |
| International bond   | 6.00%                          | 1.21%                                         |
| Alternatives         | <u>20.00%</u>                  | 3.14%                                         |
| Total                | <u>100.00%</u>                 |                                               |

### ***Contributions***

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

### ***Discount Rate***

The discount rate used to measure the net OPEB liability was 3.65%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Based on those assumptions, the OPEB plan fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members. As a result, the discount rate was based on the municipal bond rate of 3.65%.

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

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

|                                                                         |                       |
|-------------------------------------------------------------------------|-----------------------|
| Total OPEB liability                                                    | \$ 106,557,180        |
| Plan fiduciary net position                                             | <u>(200,029)</u>      |
| Net OPEB liability                                                      | <u>\$ 106,357,151</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability | 0.19%                 |

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

**Changes in the Net OPEB Liability**

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

|                                                       | Increase (Decrease)            |                                          |                                    |
|-------------------------------------------------------|--------------------------------|------------------------------------------|------------------------------------|
|                                                       | Total OPEB<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
| Balances, beginning of year                           | \$ 114,674,099                 | \$ 160,118                               | \$ 114,513,981                     |
| Changes for the year:                                 |                                |                                          |                                    |
| Service cost                                          | 4,394,045                      | -                                        | 4,394,045                          |
| Interest                                              | 4,151,715                      | -                                        | 4,151,715                          |
| Contributions - employer                              | -                              | 3,602,283                                | (3,602,283)                        |
| Net investment income                                 | -                              | 13,747                                   | (13,747)                           |
| Differences between expected<br>and actual experience | (13,055,833)                   | -                                        | (13,055,833)                       |
| Changes in assumptions*                               | (30,727)                       | -                                        | (30,727)                           |
| Benefit payments                                      | (3,576,119)                    | (3,576,119)                              | -                                  |
| Net Changes                                           | <u>(8,116,919)</u>             | <u>39,911</u>                            | <u>(8,156,830)</u>                 |
| Balances, end of year                                 | <u>\$ 106,557,180</u>          | <u>\$ 200,029</u>                        | <u>\$ 106,357,151</u>              |

\* Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2022 to 3.65% in 2023, a change in the participation percentage from 80% in 2022 to 82.5% in 2023, and a change in the mortality projection scale from MP-2020 to MP-2021.

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it was calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

| 1%<br>Decrease<br>(2.65%) | Current<br>Discount<br>Rate<br>(3.65%) | 1%<br>Increase<br>(4.65%) |
|---------------------------|----------------------------------------|---------------------------|
| \$ 123,568,605            | \$ 106,357,151                         | \$ 92,612,742             |

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

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it was calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

| 1%<br>Decrease<br>(6.5%) | Current<br>Healthcare<br>Cost Trend<br>Rates<br>(7.5%) | 1%<br>Increase<br>(8.5%) |
|--------------------------|--------------------------------------------------------|--------------------------|
| \$ 90,169,125            | \$ 106,357,151                                         | \$ 127,339,220           |

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

For the year ended June 30, 2023, the City recognized an OPEB expense of \$5,358,216. At June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

|                                                                      | Deferred<br>Outflows of<br><u>Resources</u> | Deferred<br>Inflows of<br><u>Resources</u> |
|----------------------------------------------------------------------|---------------------------------------------|--------------------------------------------|
| Difference between expected and actual experience                    | \$ -                                        | \$ 18,026,048                              |
| Change in assumptions                                                | 15,454,032                                  | 24,099,253                                 |
| Net difference between projected and actual OPEB investment earnings | <u>4,503</u>                                | <u>-</u>                                   |
| Total                                                                | <u>\$ 15,458,535</u>                        | <u>\$ 42,125,301</u>                       |

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

| <u>Year Ended June 30:</u> |                        |
|----------------------------|------------------------|
| 2024                       | \$ (2,806,865)         |
| 2025                       | (2,935,824)            |
| 2026                       | (5,482,447)            |
| 2027                       | (8,682,293)            |
| 2028                       | (6,264,468)            |
| Thereafter                 | <u>(494,869)</u>       |
| Total                      | \$ <u>(26,666,766)</u> |

## 20. Fund Balance Reclassification

To conform with the GASB 34 definition of major funds, the City has made the following reclassification of fund balance on July 1, 2022:

| <u>Fund Basis Financial Statements:</u> | City<br>Federal<br><u>Grants Fund</u> | Nonmajor<br>Governmental<br><u>Funds</u> |
|-----------------------------------------|---------------------------------------|------------------------------------------|
| As previously reported                  | \$ -                                  | \$ 13,735,326                            |
| Change in major fund                    | <u>(411,314)</u>                      | <u>411,314</u>                           |
| As reclassified                         | \$ <u>(411,314)</u>                   | \$ <u>14,146,640</u>                     |

## 21. Consolidation of Pension and OPEB Trust Funds

The Gardner Contributory Retirement System and the City's OPEB Trust Fund are presented in a single column on pages 24 and 25. Details of the financial position as of June 30, 2023 and changes in net position for the year then ended are as follows.

|                                                          | Pension<br>Trust Fund<br>(December 31, 2022) | Other<br>Post-Employment<br>Benefits Trust<br>Fund | Pension<br>and OPEB<br>Trust Funds |
|----------------------------------------------------------|----------------------------------------------|----------------------------------------------------|------------------------------------|
| <b>Assets</b>                                            |                                              |                                                    |                                    |
| Cash and short-term investments                          | \$ 24,515                                    | \$ -                                               | \$ 24,515                          |
| Investments:                                             |                                              |                                                    |                                    |
| Mutual funds                                             | -                                            | 200,029                                            | 200,029                            |
| External investment pool                                 | <u>68,943,392</u>                            | <u>-</u>                                           | <u>68,943,392</u>                  |
| Total Investments                                        | 68,943,392                                   | 200,029                                            | 69,143,421                         |
| Accounts receivable                                      | <u>429,905</u>                               | <u>-</u>                                           | <u>429,905</u>                     |
| Total Assets                                             | 69,397,812                                   | 200,029                                            | 69,597,841                         |
| <b>Liabilities</b>                                       |                                              |                                                    |                                    |
| Accounts payable                                         | <u>214,476</u>                               | <u>-</u>                                           | <u>214,476</u>                     |
| Total Liabilities                                        | 214,476                                      | -                                                  | 214,476                            |
| <b>Net Position</b>                                      |                                              |                                                    |                                    |
| Restricted for pension                                   | 69,183,336                                   | -                                                  | 69,183,336                         |
| Restricted for OPEB purposes                             | <u>-</u>                                     | <u>200,029</u>                                     | <u>200,029</u>                     |
| Total Net Position                                       | <u>\$ 69,183,336</u>                         | <u>\$ 200,029</u>                                  | <u>\$ 69,383,365</u>               |
| <b>Additions</b>                                         |                                              |                                                    |                                    |
| Contributions:                                           |                                              |                                                    |                                    |
| Employer                                                 | \$ 5,375,711                                 | \$ 3,602,283                                       | \$ 8,977,994                       |
| Other systems and Commonwealth<br>of Massachusetts       | 184,287                                      | -                                                  | 184,287                            |
| Plan members                                             | 1,601,718                                    | -                                                  | 1,601,718                          |
| Transfers from other systems                             | <u>275,447</u>                               | <u>-</u>                                           | <u>275,447</u>                     |
| Total Contributions                                      | 7,437,163                                    | 3,602,283                                          | 11,039,446                         |
| Investment Income:                                       |                                              |                                                    |                                    |
| Appreciation (depreciation) in fair value of investments | (8,626,238)                                  | 13,873                                             | (8,612,365)                        |
| Less: Management fees                                    | <u>(361,361)</u>                             | <u>-</u>                                           | <u>(361,361)</u>                   |
| Net Investment Income (Loss)                             | <u>(8,987,599)</u>                           | <u>13,873</u>                                      | <u>(8,973,726)</u>                 |
| Total Additions                                          | (1,550,436)                                  | 3,616,156                                          | 2,065,720                          |
| <b>Deductions</b>                                        |                                              |                                                    |                                    |
| Benefit payments to plan members and beneficiaries       | 7,651,516                                    | 3,576,119                                          | 11,227,635                         |
| Transfers to other systems                               | 294,623                                      | -                                                  | 294,623                            |
| Reimbursements to other systems                          | 210,468                                      | -                                                  | 210,468                            |
| Administrative expenses                                  | <u>166,192</u>                               | <u>-</u>                                           | <u>166,192</u>                     |
| Total Deductions                                         | <u>8,322,799</u>                             | <u>3,576,119</u>                                   | <u>11,898,918</u>                  |
| Change in Net Position                                   | (9,873,235)                                  | 40,037                                             | (9,833,198)                        |
| <b>Restricted Net Position</b>                           |                                              |                                                    |                                    |
| Beginning of Year                                        | <u>79,056,571</u>                            | <u>159,992</u>                                     | <u>79,216,563</u>                  |
| End of Year                                              | <u>\$ 69,183,336</u>                         | <u>\$ 200,029</u>                                  | <u>\$ 69,383,365</u>               |

## 22. Self-Insurance

The City self-insures against claims for most employee health coverage. Annual estimated requirements for claims are provided in the City's annual operating budget.

The City's insurance plans are retrospectively rated policies. In other words, the City contributes a level monthly premium which is adjusted quarterly for actual claims paid.

The City contracts with an insurance carrier for excess liability coverage and an insurance consultant for claims processing. Under the terms of its insurance coverage, the City is liable for up to \$110,000 per incident. The City has no maximum aggregate liability for all claims paid within one year. The claims liability represents an estimate of claims incurred but unpaid at year-end, based on past historical costs and claims paid subsequent to year-end.

Changes in the aggregate liability for claims for the years ended June 30, 2023 and 2022 are as follows:

|                                     | 2023<br>Health<br><u>Coverage</u> | 2022<br>Health<br><u>Coverage</u> |
|-------------------------------------|-----------------------------------|-----------------------------------|
| Claims liability, beginning of year | \$ 607,698                        | \$ 565,462                        |
| Claims incurred/recognized          | 13,232,549                        | 12,266,746                        |
| Claims paid                         | <u>(13,145,980)</u>               | <u>(12,224,510)</u>               |
| Claims liability, end of year       | <u>\$ 694,267</u>                 | <u>\$ 607,698</u>                 |

The claims liability at year-end was comprised entirely of an estimate of claims incurred but not reported by year-end.

## 23. Subsequent Events

Management has evaluated subsequent events through March 6, 2024, which is the date the financial statements were available to be issued.

## 24. Commitments and Contingencies

### *Outstanding Legal Issues*

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

### *Grants*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including



amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

***Encumbrances***

At year-end the City's General Fund had \$2,597,755 in encumbrances that will be honored in the next fiscal year.

**25. New Pronouncement**

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 101, *Compensated Absences*, effective for the City beginning with its fiscal year ending June 30, 2025. Management is currently evaluating the impact of implementing this GASB pronouncement.

**CITY OF GARDNER, MASSACHUSETTS**  
**Required Supplementary Information**  
**General Fund**  
**Schedule of Revenues, Expenditures, and Other Financing Sources/(Uses) –**  
**Budget and Actual**  
**For the Year Ended June 30, 2023**  
**(unaudited)**

|                                                   | <u>Budgeted Amounts</u>    |                         |                           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------------|----------------------------|-------------------------|---------------------------|---------------------------------------------------------|
|                                                   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amounts</u> |                                                         |
| <b>Revenues</b>                                   |                            |                         |                           |                                                         |
| Property taxes                                    | \$ 31,371,792              | \$ 31,371,792           | \$ 31,306,943             | \$ (64,849)                                             |
| Excises                                           | 2,097,513                  | 2,297,577               | 2,569,430                 | 271,853                                                 |
| Penalties, interest, and other taxes              | 354,619                    | 354,619                 | 506,306                   | 151,687                                                 |
| Charges for services                              | 2,867,784                  | 2,907,132               | 3,208,286                 | 301,154                                                 |
| Intergovernmental                                 | 29,287,411                 | 29,065,907              | 29,127,874                | 61,967                                                  |
| Licenses and permits                              | 258,108                    | 258,108                 | 769,066                   | 510,958                                                 |
| Fines and forfeitures                             | 103,494                    | 78,494                  | 77,868                    | (626)                                                   |
| Investment income                                 | 40,000                     | 40,000                  | 799,995                   | 759,995                                                 |
| Miscellaneous                                     | 351,176                    | 347,319                 | 509,301                   | 161,982                                                 |
| <b>Total Revenues</b>                             | <b>66,731,897</b>          | <b>66,720,948</b>       | <b>68,875,069</b>         | <b>2,154,121</b>                                        |
| <b>Expenditures</b>                               |                            |                         |                           |                                                         |
| General government                                | 3,274,501                  | 3,491,630               | 3,413,838                 | 77,792                                                  |
| Public safety                                     | 9,227,846                  | 9,774,445               | 9,505,295                 | 269,150                                                 |
| Education                                         | 28,954,329                 | 28,954,335              | 28,954,335                | -                                                       |
| Public works                                      | 2,802,816                  | 3,963,923               | 3,954,440                 | 9,483                                                   |
| Health and human services                         | 1,172,963                  | 1,233,552               | 1,083,785                 | 149,767                                                 |
| Culture and recreation                            | 1,000,112                  | 1,037,501               | 1,003,713                 | 33,788                                                  |
| Employee benefits                                 | 15,237,720                 | 15,467,721              | 15,454,848                | 12,873                                                  |
| Debt service                                      | 3,129,740                  | 3,129,740               | 3,123,077                 | 6,663                                                   |
| Intergovernmental                                 | 2,054,044                  | 1,923,039               | 1,921,942                 | 1,097                                                   |
| <b>Total Expenditures</b>                         | <b>66,854,071</b>          | <b>68,975,886</b>       | <b>68,415,273</b>         | <b>560,613</b>                                          |
| Excess (Deficiency) of Revenues over Expenditures | (122,174)                  | (2,254,938)             | 459,796                   | 2,714,734                                               |
| <b>Other Financing Sources/(Uses)</b>             |                            |                         |                           |                                                         |
| Transfers in                                      | 462,842                    | 266,187                 | 241,057                   | (25,130)                                                |
| Transfers out                                     | (1,434,816)                | (830,163)               | (830,163)                 | -                                                       |
| Use of free cash                                  | 1,094,148                  | 2,818,914               | -                         | (2,818,914)                                             |
| <b>Total Other Financing Sources/(Uses)</b>       | <b>122,174</b>             | <b>2,254,938</b>        | <b>(589,106)</b>          | <b>(2,844,044)</b>                                      |
| Overall Budgetary Excess (Deficiency)             | \$ -                       | \$ -                    | \$ (129,310)              | \$ (129,310)                                            |

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

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

**Budgetary Basis**

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

**Budget/GAAP Reconciliation**

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

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

|                                                                                      | <u>Revenues</u>      | <u>Expenditures</u>  | <u>Other<br/>Financing<br/>Sources (Uses)</u> |
|--------------------------------------------------------------------------------------|----------------------|----------------------|-----------------------------------------------|
| GAAP Basis                                                                           | \$ 73,547,763        | \$ 73,786,943        | \$ (433,832)                                  |
| Reverse the effect of including Stabilization<br>Fund and General Fund activity      | (77,270)             | -                    | (330,819)                                     |
| Reverse expenditures of prior year encumbrances<br>and appropriation carryforwards   | -                    | (2,554,283)          | -                                             |
| Add end of year appropriation carryforwards<br>to expenditures                       | -                    | 2,005,389            | -                                             |
| To reverse the effect of non-budgeted State<br>contributions for teachers retirement | (4,393,798)          | (4,393,798)          | -                                             |
| To reclassify transfers                                                              | (201,709)            | (26,164)             | 175,545                                       |
| Other differences                                                                    | <u>83</u>            | <u>(402,814)</u>     | <u>-</u>                                      |
| Budgetary Basis                                                                      | <u>\$ 68,875,069</u> | <u>\$ 68,415,273</u> | <u>\$ (589,106)</u>                           |

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

**CITY OF GARDNER, MASSACHUSETTS**

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

(Unaudited)

(Amounts expressed in thousands)

**Gardner Contributory Retirement System**

| Fiscal Year   | Measurement Date  | Proportion of the Net Pension Liability | Proportionate Share of the Net Pension Liability | Covered Payroll | Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position Percentage of the Total Pension Liability |
|---------------|-------------------|-----------------------------------------|--------------------------------------------------|-----------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| June 30, 2023 | December 31, 2022 | 96.38%                                  | \$40,217                                         | \$15,663        | 256.77%                                                                             | 62.40%                                                                |
| June 30, 2022 | December 31, 2021 | 95.85%                                  | \$28,356                                         | \$15,303        | 185.30%                                                                             | 72.80%                                                                |
| June 30, 2021 | December 31, 2020 | 95.82%                                  | \$36,972                                         | \$14,560        | 253.93%                                                                             | 63.43%                                                                |
| June 30, 2020 | December 31, 2019 | 95.69%                                  | \$41,591                                         | \$14,156        | 293.80%                                                                             | 58.23%                                                                |
| June 30, 2019 | December 31, 2018 | 96.05%                                  | \$42,854                                         | \$12,527        | 342.09%                                                                             | 54.49%                                                                |
| June 30, 2018 | December 31, 2017 | 95.76%                                  | \$35,854                                         | \$12,285        | 291.85%                                                                             | 59.78%                                                                |
| June 30, 2017 | December 31, 2016 | 95.51%                                  | \$39,812                                         | \$11,762        | 338.48%                                                                             | 53.90%                                                                |
| June 30, 2016 | December 31, 2015 | 95.43%                                  | \$38,336                                         | \$10,920        | 351.06%                                                                             | 53.57%                                                                |
| June 30, 2015 | December 31, 2014 | 95.79%                                  | \$34,546                                         | \$10,465        | 330.11%                                                                             | 56.63%                                                                |

**Massachusetts Teachers' Retirement System**

| Fiscal Year   | Measurement Date | Proportion of the Net Pension Liability | Proportionate Share of the Net Pension Liability | Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the City | Total Net Pension Liability Associated with the City | Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position Percentage of the Total Pension Liability |
|---------------|------------------|-----------------------------------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| June 30, 2023 | June 30, 2022    | 0.21%                                   | \$0                                              | \$54,047                                                                                                       | \$54,047                                             | N/A                                                                                 | 57.75%                                                                |
| June 30, 2022 | June 30, 2021    | 0.21%                                   | \$0                                              | \$48,112                                                                                                       | \$48,112                                             | N/A                                                                                 | 62.03%                                                                |
| June 30, 2021 | June 30, 2020    | 0.21%                                   | \$0                                              | \$59,865                                                                                                       | \$59,865                                             | N/A                                                                                 | 50.67%                                                                |
| June 30, 2020 | June 30, 2019    | 0.21%                                   | \$0                                              | \$54,016                                                                                                       | \$54,016                                             | N/A                                                                                 | 53.95%                                                                |
| June 30, 2019 | June 30, 2018    | 0.22%                                   | \$0                                              | \$52,040                                                                                                       | \$52,040                                             | N/A                                                                                 | 54.84%                                                                |
| June 30, 2018 | June 30, 2017    | 0.22%                                   | \$0                                              | \$50,640                                                                                                       | \$50,640                                             | N/A                                                                                 | 54.25%                                                                |
| June 30, 2017 | June 30, 2016    | 0.23%                                   | \$0                                              | \$51,852                                                                                                       | \$51,852                                             | N/A                                                                                 | 52.73%                                                                |
| June 30, 2016 | June 30, 2015    | 0.24%                                   | \$0                                              | \$48,175                                                                                                       | \$48,175                                             | N/A                                                                                 | 55.38%                                                                |
| June 30, 2015 | June 30, 2014    | 0.24%                                   | \$0                                              | \$37,761                                                                                                       | \$37,761                                             | N/A                                                                                 | 61.64%                                                                |

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

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

See Independent Auditors' Report.

## CITY OF GARDNER, MASSACHUSETTS

Required Supplementary Information  
Schedule of Pension Contributions

(Unaudited)

(Amounts expressed in thousands)

**Gardner Contributory Retirement System**

| Fiscal Year   | Actuarially Determined Contribution | Contributions in Relation to the Actuarially Determined Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---------------|-------------------------------------|----------------------------------------------------------------------|----------------------------------|-----------------|--------------------------------------------------|
| June 30, 2023 | \$5,164                             | \$5,181                                                              | (\$17)                           | \$15,663        | 33.08%                                           |
| June 30, 2022 | \$4,799                             | \$4,834                                                              | (\$35)                           | \$15,303        | 31.59%                                           |
| June 30, 2021 | \$4,425                             | \$4,433                                                              | (\$8)                            | \$14,560        | 30.45%                                           |
| June 30, 2020 | \$4,075                             | \$4,075                                                              | \$0                              | \$14,156        | 28.79%                                           |
| June 30, 2019 | \$3,901                             | \$3,901                                                              | \$0                              | \$12,527        | 31.14%                                           |
| June 30, 2018 | \$3,686                             | \$3,686                                                              | \$0                              | \$12,285        | 30.00%                                           |
| June 30, 2017 | \$3,485                             | \$3,485                                                              | \$0                              | \$11,762        | 29.63%                                           |
| June 30, 2016 | \$3,279                             | \$3,279                                                              | \$0                              | \$10,920        | 30.03%                                           |
| June 30, 2015 | \$3,105                             | \$3,105                                                              | \$0                              | \$10,465        | 29.67%                                           |

**Massachusetts Teachers' Retirement System**

| Fiscal Year   | Actuarially Determined Contribution Provided by Commonwealth | Contributions in Relation to the Actuarially Determined Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---------------|--------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------|-----------------|--------------------------------------------------|
| June 30, 2023 | \$4,394                                                      | \$4,394                                                              | \$0                              | \$18,563        | 23.67%                                           |
| June 30, 2022 | \$3,705                                                      | \$3,705                                                              | \$0                              | \$15,425        | 24.02%                                           |
| June 30, 2021 | \$3,258                                                      | \$3,258                                                              | \$0                              | \$16,695        | 19.51%                                           |
| June 30, 2020 | \$3,093                                                      | \$3,093                                                              | \$0                              | \$15,590        | 19.84%                                           |
| June 30, 2019 | \$2,886                                                      | \$2,886                                                              | \$0                              | \$15,413        | 18.72%                                           |
| June 30, 2018 | \$2,734                                                      | \$2,734                                                              | \$0                              | \$14,939        | 18.30%                                           |
| June 30, 2017 | \$2,608                                                      | \$2,608                                                              | \$0                              | \$15,255        | 17.10%                                           |
| June 30, 2016 | \$2,403                                                      | \$2,403                                                              | \$0                              | \$14,904        | 16.12%                                           |
| June 30, 2015 | \$2,227                                                      | \$2,227                                                              | \$0                              | \$14,565        | 15.29%                                           |

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

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

See Independent Auditors' Report.

**CITY OF GARDNER, MASSACHUSETTS**

Required Supplementary Information  
 Schedule of Changes in the Net OPEB Liability  
 (Unaudited)

|                                                             | 2023           | 2022           | 2021           | 2020           | 2019           | 2018          | 2017          |
|-------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| <b>Total OPEB Liability</b>                                 |                |                |                |                |                |               |               |
| Service cost                                                | \$ 4,394,045   | \$ 6,478,240   | \$ 6,201,627   | \$ 5,133,601   | \$ 4,562,376   | \$ 4,790,887  | \$ 5,736,706  |
| Interest                                                    | 4,151,715      | 3,083,054      | 3,379,232      | 4,086,563      | 3,871,913      | 3,566,773     | 3,063,959     |
| Changes of benefit terms                                    | (13,055,833)   | -              | (11,993,763)   | (1,707,462)    | (1,066,547)    | -             | -             |
| Differences between expected and actual experience          | (30,727)       | (29,362,261)   | (4,468,843)    | 30,962,161     | 11,893,059     | (4,854,961)   | (13,084,732)  |
| Benefit payments, including refunds of member contributions | (3,576,119)    | (3,561,368)    | (3,573,204)    | (3,223,547)    | (3,015,765)    | (2,694,837)   | (2,598,945)   |
| Net Change in Total OPEB Liability                          | (8,116,919)    | (23,362,335)   | (10,454,951)   | 35,251,416     | 16,245,036     | 807,862       | (6,883,012)   |
| Total OPEB Liability - Beginning                            | 114,674,099    | 138,036,434    | 148,491,385    | 113,239,969    | 96,994,933     | 96,187,071    | 103,070,083   |
| Total OPEB Liability - Ending (a)                           | 106,557,180    | 114,674,099    | 138,036,434    | 148,491,385    | 113,239,969    | 96,994,933    | 96,187,071    |
| <b>Plan Fiduciary Net Position</b>                          |                |                |                |                |                |               |               |
| Contributions - employer                                    | 3,602,283      | 3,597,485      | 3,596,224      | 3,254,532      | 3,030,661      | 2,717,578     | 2,623,310     |
| Net investment income (loss)                                | 13,747         | (28,513)       | 26,197         | 2,435          | 7,447          | (230)         | 658           |
| Benefit payments, including refunds of member contributions | (3,576,119)    | (3,561,368)    | (3,573,204)    | (3,223,547)    | (3,015,765)    | (2,694,837)   | (2,598,945)   |
| Net Change in Plan Fiduciary Net Position                   | 39,911         | 7,604          | 49,217         | 33,420         | 22,343         | 22,511        | 25,023        |
| Plan Fiduciary Net Position - Beginning                     | 160,118        | 152,514        | 103,297        | 69,877         | 47,534         | 25,023        | -             |
| Plan Fiduciary Net Position - Ending (b)                    | 200,029        | 160,118        | 152,514        | 103,297        | 69,877         | 47,534        | 25,023        |
| Net OPEB Liability - Ending (a-b)                           | \$ 106,357,151 | \$ 114,513,981 | \$ 137,883,920 | \$ 148,388,088 | \$ 113,170,092 | \$ 96,947,399 | \$ 96,162,048 |

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

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

See Independent Auditors' Report.

**CITY OF GARDNER, MASSACHUSETTS**

Required Supplementary Information  
Schedules of the Net OPEB Liability, Contributions, and Investment Returns  
(Unaudited)

|                                                                         | 2023           | 2022           | 2021           | 2020           | 2019           | 2018          | 2017          |
|-------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| <b>Schedule of Net OPEB Liability</b>                                   |                |                |                |                |                |               |               |
| Total OPEB liability                                                    | \$ 106,557,180 | \$ 114,674,099 | \$ 138,036,434 | \$ 148,491,385 | \$ 113,239,969 | \$ 96,994,933 | \$ 96,187,071 |
| Plan fiduciary net position                                             | (200,029)      | (160,118)      | (152,514)      | (103,297)      | (69,877)       | (47,534)      | (25,023)      |
| Net OPEB liability                                                      | \$ 106,357,151 | \$ 114,513,981 | \$ 137,883,920 | \$ 148,388,088 | \$ 113,170,092 | \$ 96,947,399 | \$ 96,162,048 |
| Plan fiduciary net position as a percentage of the total OPEB liability | 0.20%          | 0.10%          | 0.10%          | 0.06%          | 0.05%          | 0.05%         | 0.03%         |
| Covered employee payroll                                                | \$ 34,744,904  | \$ 37,307,849  | \$ 30,424,259  | \$ 30,177,268  | \$ 28,202,316  | \$ 27,635,969 | \$ 26,575,037 |
| Net OPEB liability as a percentage of covered employee payroll          | 306.11%        | 306.94%        | 453.20%        | 491.72%        | 401.28%        | 350.80%       | 361.85%       |
| <b>Schedule of Contributions*</b>                                       |                |                |                |                |                |               |               |
| Actuarially determined contribution                                     | \$ -           | \$ -           | \$ 11,920,000  | \$ 9,218,000   | \$ 8,272,000   | \$ 8,319,000  | \$ 7,413,000  |
| Contributions in relation to the actuarially determined contribution    | -              | -              | 4,589,000      | 3,255,000      | 3,031,000      | 2,718,000     | 2,623,000     |
| Contribution deficiency (excess)                                        | \$ -           | \$ -           | \$ 7,331,000   | \$ 5,963,000   | \$ 5,241,000   | \$ 5,601,000  | \$ 4,790,000  |
| Covered employee payroll                                                | \$ 34,744,904  | \$ 37,307,849  | \$ 30,424,259  | \$ 30,177,268  | \$ 28,202,316  | \$ 27,635,969 | \$ 26,575,037 |
| Contributions as a percentage of covered employee payroll               |                |                | 24.10%         | 19.76%         | 18.58%         | 20.27%        | 18.02%        |
| <b>Schedule of Investment Returns</b>                                   |                |                |                |                |                |               |               |
| Annual money weighted rate of return, net of investment expense         | 7.85%          | -16.22%        | 22.45%         | 2.77%          | 14.93%         | -0.60%        | 5.48%         |

\*The current actuary has not calculated an actuarially determined contribution for Fiscal 2022 or 2023.

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

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

See Independent Auditors' Report.



**City of Gardner - Executive Department**  
**Mayor Michael J. Nicholson**

---

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Calendar Year 2023 Employee Earnings Report

Dear Madam President and Councilors,

As is annually submitted to the City Council, attached, please find the 2023 Employee Earnings Report.

These reports are done on a calendar year basis.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 21 PM 1:44  
CITY OF GARDNER  
GARDNER, MA



| <b>2023 EARNING REPORT</b> |                           |                            |                       |             |
|----------------------------|---------------------------|----------------------------|-----------------------|-------------|
| <b>Ranking</b>             | <b>Employee Last Name</b> | <b>Employee First Name</b> | <b>Employee Gross</b> | <b>DEPT</b> |
| 1                          | STARZYNSKI                | CHRISTOPHER                | \$ 216,733.93         | POLICE      |
| 2                          | ARSENAULT                 | MATTHEW                    | \$ 212,282.38         | POLICE      |
| 3                          | CORMIER                   | ROGER                      | \$ 207,081.86         | POLICE      |
| 4                          | FIELDS                    | DANIEL                     | \$ 193,827.23         | FIRE        |
| 5                          | PELLEGRINO                | MARK                       | \$ 190,059.48         | SCHOOL      |
| 6                          | MCAVENE                   | ERIC                       | \$ 173,864.55         | POLICE      |
| 7                          | ALLARD                    | ROBERT                     | \$ 157,574.94         | POLICE      |
| 8                          | ST.PIERRE                 | RUSSELL                    | \$ 155,768.22         | POLICE      |
| 9                          | LABONTE                   | JEFFREY                    | \$ 151,367.52         | POLICE      |
| 10                         | MARONI                    | NICHOLAS                   | \$ 149,586.75         | POLICE      |
| 11                         | NEUFELL                   | THOMAS                     | \$ 149,490.67         | POLICE      |
| 12                         | OSOWSKI                   | CRAIG                      | \$ 141,956.46         | FIRE        |
| 13                         | CZASNOWSKI                | JOHN                       | \$ 140,728.97         | POLICE      |
| 14                         | COATES                    | RYAN                       | \$ 139,353.53         | POLICE      |
| 15                         | GOGUEN                    | CATHERINE                  | \$ 138,804.03         | SCHOOL      |
| 16                         | HULETTE                   | ERIC                       | \$ 138,789.09         | FIRE        |
| 17                         | WEST                      | JOYCE                      | \$ 136,938.66         | SCHOOL      |
| 18                         | WILLIS                    | JOSHUA                     | \$ 135,466.55         | POLICE      |
| 19                         | HAWKE                     | MARK                       | \$ 131,137.57         | SCHOOL      |
| 20                         | BOLGER                    | PAULA                      | \$ 130,644.67         | SCHOOL      |
| 21                         | BERGERON                  | MICHAEL                    | \$ 128,698.10         | FIRE        |
| 22                         | SPAIN                     | RYAN                       | \$ 128,478.61         | POLICE      |
| 23                         | WALTER                    | LORIN                      | \$ 126,848.08         | POLICE      |
| 24                         | LAGOY                     | GREGORY                    | \$ 126,398.14         | FIRE        |
| 25                         | LAFRENNIE                 | SEAN                       | \$ 122,612.89         | POLICE      |
| 26                         | SIAW                      | DENNIS                     | \$ 120,371.34         | POLICE      |
| 27                         | MARTIN                    | EARL                       | \$ 120,093.35         | SCHOOL      |
| 28                         | ROGOWSKI                  | DAVID                      | \$ 119,853.95         | FIRE        |
| 29                         | SMITH                     | JOHN                       | \$ 116,786.55         | POLICE      |
| 30                         | MCMORROW                  | PETER                      | \$ 116,393.94         | SCHOOL      |
| 31                         | PHILLIPS                  | MATTHEW                    | \$ 115,450.43         | FIRE        |
| 32                         | LYNCH                     | JOSEPH                     | \$ 114,713.34         | FIRE        |
| 33                         | GUERREIRO                 | MARCUS                     | \$ 113,664.92         | POLICE      |
| 34                         | GRAVEL                    | GILBERT                    | \$ 112,364.31         | DPW         |
| 35                         | MEAGHER                   | RYAN                       | \$ 110,301.18         | FIRE        |
| 36                         | MUNROE                    | DOUGLAS                    | \$ 110,023.07         | DPW         |
| 37                         | ARNOLD                    | DANE                       | \$ 109,524.14         | DPW         |
| 38                         | MURPHY                    | DAWN                       | \$ 108,681.75         | SCHOOL      |
| 39                         | GELINAS                   | SHERRY                     | \$ 107,362.66         | SCHOOL      |
| 40                         | CHARTIER                  | JEFFREY                    | \$ 107,006.75         | FIRE        |
| 41                         | LEBLANC                   | MICHAEL                    | \$ 105,038.31         | DPW         |
| 42                         | FOHY                      | PATRICK                    | \$ 104,917.46         | FIRE        |
| 43                         | CASAVANT                  | AMBER                      | \$ 104,185.32         | SCHOOL      |

|    |                 |           |    |            |               |
|----|-----------------|-----------|----|------------|---------------|
| 44 | BRAUN           | JOHN      | \$ | 104,165.48 | POLICE        |
| 45 | BENOIT          | RYAN      | \$ | 103,651.91 | FIRE          |
| 46 | OKEEFE          | ROBERT    | \$ | 103,595.42 | INFO TECH     |
| 47 | GUERTIN         | GARY      | \$ | 102,800.33 | DPW           |
| 48 | MACALLISTER     | NICHOLAS  | \$ | 102,555.49 | FIRE          |
| 49 | BETTEZ          | MARK      | \$ | 102,235.20 | FIRE          |
| 50 | MARIGLIANO      | SCOTT     | \$ | 101,789.02 | POLICE        |
| 51 | MCCRILLIS       | KAREN     | \$ | 101,647.67 | SCHOOL        |
| 52 | BORIS           | NICOLE    | \$ | 101,407.01 | FIRE          |
| 53 | MEUNIER         | DEAN      | \$ | 101,367.01 | DPW           |
| 54 | BEAUREGARD      | TREVOR    | \$ | 100,254.20 | COMM DEV PLAN |
| 55 | GAMACHE         | PETER     | \$ | 99,871.46  | FIRE          |
| 56 | MONIZ           | MATTHEW   | \$ | 99,818.62  | FIRE          |
| 57 | FORTE           | DANIEL    | \$ | 99,695.04  | SCHOOL        |
| 58 | ANDERSON        | WAYNE     | \$ | 99,624.27  | SCHOOL        |
| 59 | THOMPSON        | MICHAEL   | \$ | 99,278.79  | WATER         |
| 60 | MORGAN          | ALEXA     | \$ | 98,154.08  | POLICE        |
| 61 | POUDRETTE       | DINO      | \$ | 97,110.62  | FIRE          |
| 62 | TENNEY          | ARVID     | \$ | 96,513.04  | SCHOOL        |
| 63 | CHASE           | KENNETH   | \$ | 96,326.87  | FIRE          |
| 64 | HENRY           | MELISSA   | \$ | 96,040.00  | SCHOOL        |
| 65 | POND            | DEBRA     | \$ | 96,004.05  | PERSONNEL     |
| 66 | WEBB            | ANTHONY   | \$ | 95,899.88  | POLICE        |
| 67 | BARTKUS         | MICHAEL   | \$ | 95,176.40  | SCHOOL        |
| 68 | KELLEY          | SEAN      | \$ | 94,770.38  | FIRE          |
| 69 | JEPSON          | VIRGINIA  | \$ | 94,706.74  | SCHOOL        |
| 70 | ECKLUND         | SUSAN     | \$ | 94,235.67  | SCHOOL        |
| 71 | RICHARD         | JOHN      | \$ | 94,223.16  | AUDITOR       |
| 72 | LEBLANC         | ELIZABETH | \$ | 94,172.98  | SCHOOL        |
| 73 | HORN            | MAUREEN   | \$ | 93,820.61  | SCHOOL        |
| 74 | LANDRY          | JOANNE    | \$ | 93,791.61  | SCHOOL        |
| 75 | LEMIEUX         | FRANCES   | \$ | 93,559.98  | SCHOOL        |
| 76 | STRUS           | JINNEE    | \$ | 93,529.07  | SCHOOL        |
| 77 | SARCINELLI      | SHARON    | \$ | 93,197.31  | SCHOOL        |
| 78 | HAWKINS         | MARK      | \$ | 93,112.17  | SCHOOL        |
| 79 | SIMPSON         | LORI      | \$ | 92,874.97  | SCHOOL        |
| 80 | OLIVA           | ROBERT    | \$ | 92,802.53  | SURVEY        |
| 81 | MUSE            | RONALD    | \$ | 92,723.45  | SCHOOL        |
| 82 | WILSON          | MEGAN     | \$ | 92,597.31  | SCHOOL        |
| 83 | DAVIS           | LAUREN    | \$ | 92,308.52  | SCHOOL        |
| 84 | NICHOLSON       | MICHAEL   | \$ | 92,196.00  | MAYOR         |
| 85 | KARPEICHIK-HILL | ALLISON   | \$ | 92,195.21  | SCHOOL        |
| 86 | DYMEK           | JENNIFER  | \$ | 91,413.12  | TREASURY      |
| 87 | CHARTERS        | ROBERT    | \$ | 91,113.25  | SCHOOL        |
| 88 | ALARIO          | ANTHONY   | \$ | 91,112.80  | FIRE          |
| 89 | GOGUEN          | KEVIN     | \$ | 90,999.68  | POLICE        |
| 90 | LEPISTO         | DOUGLAS   | \$ | 90,966.28  | SCHOOL        |

|     |                |              |    |           |             |
|-----|----------------|--------------|----|-----------|-------------|
| 91  | BUSSIERE       | JULIE        | \$ | 90,959.61 | SCHOOL      |
| 92  | LADEROUTE      | ALEXANDRIA   | \$ | 90,900.40 | POLICE      |
| 93  | BLACKBIRD      | MANDY        | \$ | 90,536.25 | SCHOOL      |
| 94  | CARLSON        | TANYA        | \$ | 90,249.03 | SCHOOL      |
| 95  | MCCAFFREY      | REBECCA      | \$ | 90,241.10 | SCHOOL      |
| 96  | SUCHOCKI       | DAVID        | \$ | 90,107.38 | WATER       |
| 97  | SIRIPHAN       | TITI         | \$ | 89,875.81 | CITY CLERK  |
| 98  | ISTVAN         | JUDITH       | \$ | 89,834.15 | SCHOOL      |
| 99  | PERKINS        | JOSHUA       | \$ | 89,693.95 | SCHOOL      |
| 100 | YAN            | ZHAOHUI      | \$ | 89,673.45 | SCHOOL      |
| 101 | FLAHERTY       | IAN          | \$ | 89,673.45 | SCHOOL      |
| 102 | ANDERSON       | REBECCA      | \$ | 89,594.25 | SCHOOL      |
| 103 | TENNEY         | BROOKE       | \$ | 89,546.34 | SCHOOL      |
| 104 | CURTIS         | STEPHANIE    | \$ | 89,536.25 | SCHOOL      |
| 105 | HENDERSON      | PARIS        | \$ | 89,449.96 | SCHOOL      |
| 106 | SEIDLICH       | ALISON       | \$ | 89,416.92 | SCHOOL      |
| 107 | ROUISSE        | JACQUELINE   | \$ | 89,361.96 | SCHOOL      |
| 108 | MICHAUD        | HEATHER      | \$ | 89,284.61 | SCHOOL      |
| 109 | THOMAS         | CHRISTINA    | \$ | 89,216.01 | SCHOOL      |
| 110 | OUELLET        | ANN-MARIE    | \$ | 88,655.98 | SCHOOL      |
| 111 | CHICOINE       | ASHLEY       | \$ | 88,116.01 | SCHOOL      |
| 112 | LOSAVIO        | REBECCA      | \$ | 88,062.54 | SCHOOL      |
| 113 | FOSS-MENDES    | KRISTEN      | \$ | 87,964.62 | SCHOOL      |
| 114 | GALLANT        | KARA         | \$ | 87,841.92 | SCHOOL      |
| 115 | MARTINEZ       | DELIABRIDGET | \$ | 87,797.98 | SCHOOL      |
| 116 | JACKMAN        | LEON         | \$ | 87,573.16 | SCHOOL      |
| 117 | FLICK          | JOHN         | \$ | 87,263.95 | LAW         |
| 118 | AUVINEN        | HEIDI        | \$ | 87,025.38 | SCHOOL      |
| 119 | SHERIDAN       | SUSAN        | \$ | 86,808.01 | SCHOOL      |
| 120 | JANHUNEN       | ROBIN        | \$ | 86,788.52 | SCHOOL      |
| 121 | MENARD         | MARY         | \$ | 86,575.49 | SCHOOL      |
| 122 | PETERSEN-CUMMI | LINDSEY      | \$ | 86,551.22 | SCHOOL      |
| 123 | MORIN          | IZIK         | \$ | 86,506.03 | DPW         |
| 124 | BEAUREGARD     | DEREK        | \$ | 86,455.98 | SCHOOL      |
| 125 | HEFFNER        | MICHELLE     | \$ | 86,432.44 | SCHOOL      |
| 126 | TAVARES        | CHARLENE     | \$ | 86,426.02 | SCHOOL      |
| 127 | DAVIEAU        | KATE         | \$ | 86,282.28 | SCHOOL      |
| 128 | MOORE          | MATTHEW      | \$ | 86,242.20 | DPW         |
| 129 | MACKAY         | KATHRYN      | \$ | 86,126.98 | SCHOOL      |
| 130 | BURGESS        | EDWARD       | \$ | 86,038.81 | DPW         |
| 131 | SULLIVAN       | ALISON       | \$ | 85,974.50 | DISPATCHERS |
| 132 | LATTANZIO      | MICHELLE     | \$ | 85,916.67 | SCHOOL      |
| 133 | SWEET          | LORI-ANN     | \$ | 85,884.61 | SCHOOL      |
| 134 | PIEDAD         | JUAN         | \$ | 85,799.96 | FIRE        |
| 135 | MEANY          | JOHN         | \$ | 85,788.52 | SCHOOL      |
| 136 | GAMBLE         | TASHA        | \$ | 85,773.03 | SCHOOL      |
| 137 | COSTA          | JENNIFER     | \$ | 85,744.94 | SCHOOL      |

|     |            |            |    |           |             |
|-----|------------|------------|----|-----------|-------------|
| 138 | RILEY      | KRISTIN    | \$ | 85,719.78 | SCHOOL      |
| 139 | RENZI      | ANTHONY    | \$ | 85,663.53 | SCHOOL      |
| 140 | SUCH       | HEATHER    | \$ | 85,471.75 | SCHOOL      |
| 141 | CANNON     | ERIN       | \$ | 85,444.77 | SCHOOL      |
| 142 | MCCLAY     | ANNE MARIE | \$ | 85,335.67 | SCHOOL      |
| 143 | DUNN       | COURTNEY   | \$ | 85,230.87 | SCHOOL      |
| 144 | ROBERTSON  | FINA       | \$ | 85,051.22 | SCHOOL      |
| 145 | LEBLANC    | MONIQUE    | \$ | 84,975.42 | SCHOOL      |
| 146 | BERNER     | MATTHEW    | \$ | 84,950.44 | FIRE        |
| 147 | BOYLAN     | HEATHER    | \$ | 84,859.61 | SCHOOL      |
| 148 | MCGANN     | SHAWN      | \$ | 84,788.52 | SCHOOL      |
| 149 | THERRIEN   | AMEE       | \$ | 84,782.28 | SCHOOL      |
| 150 | BURPEE     | MARY       | \$ | 84,633.58 | SCHOOL      |
| 151 | ERICSON    | DEBORAH    | \$ | 84,532.28 | SCHOOL      |
| 152 | O'DONNELL  | ROGER      | \$ | 84,284.61 | SCHOOL      |
| 153 | CURRIER    | JESSICA    | \$ | 84,282.28 | SCHOOL      |
| 154 | KNAPP      | BRIAN      | \$ | 84,282.28 | SCHOOL      |
| 155 | MCNAMARA   | ROBERT     | \$ | 84,282.28 | SCHOOL      |
| 156 | TAWCZYNSKI | COREY      | \$ | 84,182.66 | SCHOOL      |
| 157 | JOHNSON    | KRISTINA   | \$ | 83,782.28 | SCHOOL      |
| 158 | MCGAVIN    | KELLY      | \$ | 83,716.92 | SCHOOL      |
| 159 | RIBBLE     | EMILY      | \$ | 83,482.28 | SCHOOL      |
| 160 | GRIMLEY    | LOUISE     | \$ | 83,265.77 | SCHOOL      |
| 161 | FRANK      | WILLIAM    | \$ | 83,212.41 | GOLF COURSE |
| 162 | ULRICH     | DENISE     | \$ | 83,148.16 | SCHOOL      |
| 163 | PAINE      | MELISSA    | \$ | 83,024.89 | SCHOOL      |
| 164 | FRANCOEUR  | MICHAEL    | \$ | 83,011.84 | SCHOOL      |
| 165 | TYROS      | DEMETRIOS  | \$ | 82,878.39 | SCHOOL      |
| 166 | LEONIDO    | KIMBERLY   | \$ | 82,597.52 | SCHOOL      |
| 167 | MEDERO     | JANEY      | \$ | 82,409.48 | SCHOOL      |
| 168 | BETTEZ     | MATTHEW    | \$ | 82,228.46 | FIRE        |
| 169 | CORMIER    | JOSHUA     | \$ | 82,089.52 | PURCHASING  |
| 170 | CAISSIE    | TAMMY      | \$ | 82,032.54 | LIBRARY     |
| 171 | PROUTY     | RICHARDSON | \$ | 81,998.65 | SCHOOL      |
| 172 | BRUNELLE   | KAREN      | \$ | 81,948.16 | SCHOOL      |
| 173 | VINING     | MEREDITH   | \$ | 81,877.07 | SCHOOL      |
| 174 | NIEMAN     | KRISTY     | \$ | 81,846.10 | SCHOOL      |
| 175 | PODRAZIK   | TRACI      | \$ | 81,790.48 | SCHOOL      |
| 176 | DAMOUR     | PAUL       | \$ | 81,297.27 | SCHOOL      |
| 177 | EVANS      | GREGORY    | \$ | 80,947.25 | SCHOOL      |
| 178 | ANDREWS    | NATALIE    | \$ | 80,395.81 | DISPATCHERS |
| 179 | HIGGINS    | CLAIRE     | \$ | 80,351.28 | SCHOOL      |
| 180 | ROSSI      | RICHARD    | \$ | 80,329.59 | POLICE      |
| 181 | DAUPHINAIS | DEBORAH    | \$ | 80,193.34 | SCHOOL      |
| 182 | WELLS      | SHELLEY    | \$ | 80,052.33 | SCHOOL      |
| 183 | RAYNER     | CHRISTINE  | \$ | 80,029.42 | SCHOOL      |
| 184 | KOTOWSKI   | VINCENT    | \$ | 79,940.85 | SCHOOL      |

|     |                 |             |    |           |             |
|-----|-----------------|-------------|----|-----------|-------------|
| 185 | HRINIAK         | ALEXIS      | \$ | 79,705.93 | SCHOOL      |
| 186 | TUCKER          | BENJAMIN    | \$ | 79,626.63 | FIRE        |
| 187 | PETERSON        | DAWN        | \$ | 79,584.67 | SCHOOL      |
| 188 | SCRUGGS         | ROBBI       | \$ | 79,473.83 | SCHOOL      |
| 189 | BERTHIAUME      | DANIELLE    | \$ | 79,356.89 | SCHOOL      |
| 190 | HANSEN          | BEARITT     | \$ | 79,049.59 | FIRE        |
| 191 | BRYCE           | DANA        | \$ | 78,968.11 | DPW         |
| 192 | FLAHERTY        | JESSIE      | \$ | 78,951.74 | SCHOOL      |
| 193 | FERREIRA        | DEREK       | \$ | 78,832.57 | POLICE      |
| 194 | KUMAR           | CHRISTINE   | \$ | 78,744.80 | ASSESSOR    |
| 195 | COXALL          | JENNIFER    | \$ | 78,698.89 | SCHOOL      |
| 196 | ROBIDEAU        | DERRICK     | \$ | 78,693.47 | DPW         |
| 197 | PEREIRA-FILHO   | STENIO      | \$ | 78,473.93 | FIRE        |
| 198 | HALLINAN        | KIMBERLY    | \$ | 78,470.28 | SCHOOL      |
| 199 | HENDERSON       | JANET       | \$ | 78,433.79 | SCHOOL      |
| 200 | OTTINO          | JOHANNA     | \$ | 78,387.19 | SCHOOL      |
| 201 | BELLEROSE       | JESSICA     | \$ | 78,216.68 | SCHOOL      |
| 202 | LUSSIER         | ANNETTE     | \$ | 77,926.59 | SCHOOL      |
| 203 | GIANCATERINO    | JENNIFER    | \$ | 77,687.86 | SCHOOL      |
| 204 | GAINES          | NANCY       | \$ | 77,012.19 | SCHOOL      |
| 205 | QUINN           | DANIEL      | \$ | 76,580.34 | FIRE        |
| 206 | MATHIEU-THERIAU | ASHLEY      | \$ | 76,491.28 | SCHOOL      |
| 207 | SHERMAN-COOK    | KIMBERLY    | \$ | 76,204.87 | SCHOOL      |
| 208 | LEBLANC         | ADRIANNA    | \$ | 75,922.58 | DISPATCHERS |
| 209 | GODERRE         | DANIEL      | \$ | 75,760.04 | SCHOOL      |
| 210 | CLARK           | NYCHELE     | \$ | 75,704.87 | SCHOOL      |
| 211 | SERRANO         | SADIE       | \$ | 75,689.30 | SCHOOL      |
| 212 | MORSE           | JUSTIN      | \$ | 75,351.25 | DPW         |
| 213 | KANE-HOWSE      | GENEVIEVE   | \$ | 75,167.11 | SCHOOL      |
| 214 | BRISTOL         | EILEEN      | \$ | 74,305.39 | SCHOOL      |
| 215 | CLARK           | ALISSA      | \$ | 74,209.54 | SCHOOL      |
| 216 | DORVAL-DONAHU   | DANIELLE    | \$ | 74,000.44 | POLICE      |
| 217 | PASTERNAK       | ERIN        | \$ | 73,735.04 | SCHOOL      |
| 218 | CHAPLES         | JOSHUA      | \$ | 73,698.65 | FIRE        |
| 219 | FORTIN          | REBECCA     | \$ | 73,586.28 | SCHOOL      |
| 220 | COMEAU          | HILARY      | \$ | 73,460.13 | SCHOOL      |
| 221 | JACOBSON        | WILLIAM     | \$ | 73,375.89 | SCHOOL      |
| 222 | FRANCIS         | MATTHEW     | \$ | 73,284.63 | SCHOOL      |
| 223 | ANTETOMASO      | BRUCE       | \$ | 73,122.21 | SCHOOL      |
| 224 | DOUGHTY         | SAMUEL      | \$ | 72,991.28 | SCHOOL      |
| 225 | BOSSE           | CHERYL      | \$ | 72,956.25 | AUDITOR     |
| 226 | FELDMAN         | ERIC        | \$ | 72,827.78 | SCHOOL      |
| 227 | TORRES          | MISTI       | \$ | 72,784.54 | SCHOOL      |
| 228 | FRIEND-FRANCOEU | HEATHER     | \$ | 72,595.15 | SCHOOL      |
| 229 | SIMONS          | ALLYSON     | \$ | 71,878.83 | SCHOOL      |
| 230 | POWLOWSKI       | BRYANT      | \$ | 71,660.62 | POLICE      |
| 231 | DAUPHINAIS      | CHRISTOPHER | \$ | 71,623.79 | FIRE        |

|     |              |           |    |           |                  |
|-----|--------------|-----------|----|-----------|------------------|
| 232 | CHESLEY      | SARAH     | \$ | 71,540.49 | DISPATCHERS      |
| 233 | VICKREY      | JENNIFER  | \$ | 71,500.64 | SCHOOL           |
| 234 | HELENIUS     | DAWN      | \$ | 71,458.57 | SCHOOL           |
| 235 | SILVA        | CARLOS    | \$ | 71,395.15 | SCHOOL           |
| 236 | MILLER       | EMILY     | \$ | 71,150.54 | SCHOOL           |
| 237 | BABINEAU     | RONALD    | \$ | 71,065.73 | DPW              |
| 238 | PETERSON     | JESSICA   | \$ | 70,937.05 | SCHOOL           |
| 239 | MERCAUTO     | SHANNIN   | \$ | 70,897.48 | SCHOOL           |
| 240 | CARTER       | SARAH     | \$ | 70,889.52 | SCHOOL           |
| 241 | ZIENIUK      | CELESTE   | \$ | 70,795.76 | SCHOOL           |
| 242 | JOSTI        | TIMOTHY   | \$ | 70,439.89 | CABLE COMMISSION |
| 243 | MEUNIER      | ANDRE     | \$ | 70,417.57 | DPW              |
| 244 | LABELLE      | PETER     | \$ | 70,029.29 | SCHOOL           |
| 245 | VAILLANCOURT | SCOTT     | \$ | 69,995.07 | DPW              |
| 246 | PATNO        | DEREK     | \$ | 69,944.57 | SCHOOL           |
| 247 | NICHOLS      | AMANDA    | \$ | 69,686.52 | SCHOOL           |
| 248 | LEWIS        | ADAM      | \$ | 69,357.08 | SCHOOL           |
| 249 | HALL         | TODD      | \$ | 69,211.45 | INFO TECH        |
| 250 | HEGLIN       | BRAD      | \$ | 68,911.28 | SCHOOL           |
| 251 | BATES        | SHELLY    | \$ | 68,701.70 | SCHOOL           |
| 252 | SWEENEY      | DARRELL   | \$ | 67,828.24 | BUILDING         |
| 253 | WHITE        | KAITLYNNE | \$ | 67,749.61 | SCHOOL           |
| 254 | GRANSEWICZ   | MICHAEL   | \$ | 67,692.39 | SCHOOL           |
| 255 | SHELBY       | KEVIN     | \$ | 67,633.11 | SCHOOL           |
| 256 | PHILLIPS     | FRANCIS   | \$ | 67,552.20 | SCHOOL           |
| 257 | WILLIAMS     | AIMEE     | \$ | 67,544.74 | SCHOOL           |
| 258 | FREDETTE     | MARTHA    | \$ | 67,386.59 | SCHOOL           |
| 259 | IORE         | JONATHAN  | \$ | 67,250.10 | SURVEY           |
| 260 | LACHANCE     | KATIE     | \$ | 67,189.56 | SCHOOL           |
| 261 | CHARPENTIER  | KENDALL   | \$ | 66,973.57 | SCHOOL           |
| 262 | ANDUJAR      | COLLEEN   | \$ | 66,902.35 | SCHOOL           |
| 263 | STALNECKER   | JONATHAN  | \$ | 66,815.20 | SCHOOL           |
| 264 | NORSTROM     | JENNA     | \$ | 66,728.33 | SCHOOL           |
| 265 | OGERT        | CARL      | \$ | 66,711.57 | FIRE             |
| 266 | MCFADRIES    | MAUREEN   | \$ | 66,136.59 | SCHOOL           |
| 267 | CAIN         | ALLISON   | \$ | 66,085.27 | SCHOOL           |
| 268 | BADIA        | MISHELE   | \$ | 66,084.47 | SCHOOL           |
| 269 | COOPER       | JOHN      | \$ | 66,036.90 | SCHOOL           |
| 270 | GERMANO      | RICK      | \$ | 65,847.05 | BUILDING         |
| 271 | LAHAIR       | WAYNE     | \$ | 65,827.28 | DPW              |
| 272 | ALDRICH      | BRIANA    | \$ | 65,727.23 | SCHOOL           |
| 273 | ROGER        | NICHOLAS  | \$ | 65,711.90 | SCHOOL           |
| 274 | GRADY        | THOMAS    | \$ | 65,703.05 | SCHOOL           |
| 275 | TACKETT      | COURTNEY  | \$ | 65,630.07 | SCHOOL           |
| 276 | VERRELLI     | GINA      | \$ | 65,303.51 | LIBRARY          |
| 277 | MOYNAHAN     | CHELSEA   | \$ | 65,080.29 | SCHOOL           |
| 278 | RUSAK        | TINA      | \$ | 65,046.61 | SCHOOL           |

|     |              |             |    |           |               |
|-----|--------------|-------------|----|-----------|---------------|
| 279 | CANU         | ANNEMARIE   | \$ | 64,978.49 | DISPATCHERS   |
| 280 | CABRAL       | LAURA       | \$ | 64,684.58 | SCHOOL        |
| 281 | DEROY        | JESSICA     | \$ | 64,576.58 | COMM DEV PLAN |
| 282 | BUTLER       | GLENN       | \$ | 64,435.28 | SCHOOL        |
| 283 | MONGEON      | KRISTI      | \$ | 64,034.74 | SCHOOL        |
| 284 | MUMMA        | VICTORIA    | \$ | 63,686.90 | SCHOOL        |
| 285 | O'REILLY     | TRACY       | \$ | 63,684.34 | SCHOOL        |
| 286 | CONNELL      | MORGAN      | \$ | 63,294.64 | SCHOOL        |
| 287 | GREER        | FRANCHELLY  | \$ | 63,104.03 | SCHOOL        |
| 288 | PRIMEAU      | LESLIE      | \$ | 62,984.74 | SCHOOL        |
| 289 | FRANCHI      | KELLI       | \$ | 62,767.90 | SCHOOL        |
| 290 | HUNTOON      | SHELLEY     | \$ | 62,548.57 | SCHOOL        |
| 291 | MACNEIL      | ANDREW      | \$ | 62,517.79 | SCHOOL        |
| 292 | COXALL       | NORA        | \$ | 62,490.25 | SCHOOL        |
| 293 | GABRILA      | LYNETTE     | \$ | 62,455.76 | VETERANS      |
| 294 | ELLIS        | MICHAEL     | \$ | 62,002.50 | COA           |
| 295 | ARSENAULT    | DAVID       | \$ | 61,728.86 | SCHOOL        |
| 296 | AKERS        | EUGENE      | \$ | 61,588.57 | DPW           |
| 297 | MCCARTHY     | MARY        | \$ | 61,431.01 | SCHOOL        |
| 298 | DOWNEY       | HALEY       | \$ | 61,298.28 | SCHOOL        |
| 299 | RANSDEN      | NICOLE      | \$ | 61,135.05 | SCHOOL        |
| 300 | ESPADA       | ANGEL       | \$ | 60,375.67 | POLICE        |
| 301 | HARUNKIEWICZ | BETHANY     | \$ | 60,317.97 | SCHOOL        |
| 302 | CASSON       | DAVID       | \$ | 60,035.73 | SCHOOL        |
| 303 | BURPEE       | BRIAN       | \$ | 59,894.77 | SCHOOL        |
| 304 | ALMONTE      | LISA        | \$ | 59,849.53 | SCHOOL        |
| 305 | CARL         | JASON       | \$ | 59,644.77 | SCHOOL        |
| 306 | JEAN         | CHRISTOPHER | \$ | 59,630.10 | DPW           |
| 307 | WARDLE       | JORDAN      | \$ | 59,363.69 | SCHOOL        |
| 308 | ZUARO        | LAWRENCE    | \$ | 59,336.88 | SCHOOL        |
| 309 | ANNAN        | ANDREWS     | \$ | 58,649.59 | DISPATCHERS   |
| 310 | ARROYO       | JASMIN      | \$ | 58,622.97 | SCHOOL        |
| 311 | HARRINGTON   | SHANE       | \$ | 58,596.41 | DPW           |
| 312 | DOROW        | SOPHIA      | \$ | 58,572.07 | CONSERV COMM  |
| 313 | PHILLIPS     | STEPHANIE   | \$ | 58,540.18 | DISPATCHERS   |
| 314 | PHILLIPS     | EMILY       | \$ | 58,518.34 | SCHOOL        |
| 315 | DOHERTY      | ALLISON     | \$ | 58,410.32 | SCHOOL        |
| 316 | WRIGHT       | JOY         | \$ | 58,372.55 | SCHOOL        |
| 317 | COYNE        | COLLEEN     | \$ | 58,190.67 | SCHOOL        |
| 318 | BLOCH        | ANDREW      | \$ | 57,868.40 | SCHOOL        |
| 319 | DIPRIMA      | ANGELA      | \$ | 57,812.29 | HEALTH        |
| 320 | SMITH        | BRENDA      | \$ | 57,725.06 | SCHOOL        |
| 321 | BARROWS      | AUSTIN      | \$ | 57,680.69 | DPW           |
| 322 | STELLATO     | ALEX        | \$ | 57,540.42 | DISPATCHERS   |
| 323 | CALDERON     | JUSTIN      | \$ | 57,466.06 | FIRE          |
| 324 | TENNEY       | TAMMY       | \$ | 57,462.29 | TREASURY      |
| 325 | MONTI        | LINDSEY     | \$ | 57,407.96 | SCHOOL        |

|     |               |            |    |           |                  |
|-----|---------------|------------|----|-----------|------------------|
| 326 | LEBLANC       | DEBRA      | \$ | 57,400.07 | SCHOOL           |
| 327 | DAVILLI       | GIANNI     | \$ | 57,381.42 | SCHOOL           |
| 328 | DAVIDSON      | SAMUEL     | \$ | 57,359.44 | SCHOOL           |
| 329 | BEAUREGARD    | RAYMOND    | \$ | 57,313.26 | POLICE           |
| 330 | MANKTELOW     | AURIA      | \$ | 57,257.86 | SCHOOL           |
| 331 | BELITSKY      | KATHLEEN   | \$ | 57,212.62 | SCHOOL           |
| 332 | MACK          | ERIN       | \$ | 57,126.15 | SCHOOL           |
| 333 | KNIGHT        | CONNOR     | \$ | 57,052.31 | DPW              |
| 334 | SLACK         | CHERYL     | \$ | 56,985.73 | ANIMAL CONTROL   |
| 335 | HOULE         | PHILIP     | \$ | 56,830.76 | CITY HALL MAINT  |
| 336 | SILVERBERG    | KATRINA    | \$ | 56,823.10 | SCHOOL           |
| 337 | FRENIERE      | SCOTT      | \$ | 56,754.62 | SCHOOL           |
| 338 | HARTY         | CHRISTINE  | \$ | 56,750.75 | DPW              |
| 339 | KEMP          | PHYLLIS    | \$ | 56,737.02 | SCHOOL           |
| 340 | WOODARD       | MARIE      | \$ | 56,363.88 | SCHOOL           |
| 341 | MURPHY        | ARTHUR     | \$ | 56,032.08 | SCHOOL           |
| 342 | ALBERT        | WENDY      | \$ | 56,004.15 | SCHOOL           |
| 343 | CAMPBELL      | JULIE      | \$ | 55,962.43 | SCHOOL           |
| 344 | BENSON        | REBECCA    | \$ | 55,887.58 | SCHOOL           |
| 345 | SLOAN         | HANNAH     | \$ | 55,791.25 | SCHOOL           |
| 346 | ROSS          | KRISTEN    | \$ | 55,712.31 | SCHOOL           |
| 347 | LAWRENCE      | JOHN       | \$ | 55,385.10 | POLICE           |
| 348 | DECIERO       | MATTHEW    | \$ | 55,354.47 | CABLE COMMISSION |
| 349 | GAGNE         | KELSEY     | \$ | 55,099.22 | SCHOOL           |
| 350 | BLODGETT      | CHERYL     | \$ | 55,052.82 | POLICE           |
| 351 | BYRNE         | BRENDAN    | \$ | 54,880.03 | FIRE             |
| 352 | WEIDLER       | KAITLIN    | \$ | 54,871.06 | SCHOOL           |
| 353 | RIZZO         | DEBORAH    | \$ | 54,737.02 | SCHOOL           |
| 354 | BERRY         | DANIEL     | \$ | 54,393.85 | GOLF COURSE      |
| 355 | RISSER        | ALLISON    | \$ | 54,334.86 | SCHOOL           |
| 356 | MELLOR        | AMANDA     | \$ | 54,214.97 | SCHOOL           |
| 357 | BOURQUE-SILVA | MELISSA    | \$ | 54,150.51 | SCHOOL           |
| 358 | TACKETT       | JOSHUA     | \$ | 53,805.50 | SCHOOL           |
| 359 | CAPPS         | KELSEY     | \$ | 53,786.71 | SCHOOL           |
| 360 | MURPHY        | LISA       | \$ | 53,657.04 | SCHOOL           |
| 361 | GRAY          | NICHOLAS   | \$ | 53,540.40 | DISPATCHERS      |
| 362 | CORMIER       | ELIZABETH  | \$ | 53,483.30 | FIRE             |
| 363 | PATTY         | VERONIKA   | \$ | 53,273.29 | HEALTH           |
| 364 | BOURQUE       | ELIZABETH  | \$ | 53,216.77 | SCHOOL           |
| 365 | FIORETTI      | ALEX       | \$ | 53,142.03 | SCHOOL           |
| 366 | ZUPPA         | THOMAS     | \$ | 52,884.01 | BUILDING         |
| 367 | BUTLER        | LYNDSY     | \$ | 52,838.30 | COMM DEV PLAN    |
| 368 | MEDEIROS      | AMIE       | \$ | 52,716.83 | SCHOOL           |
| 369 | BELLAMY       | RACHEL     | \$ | 52,679.84 | SCHOOL           |
| 370 | LEYVA         | REBECCA    | \$ | 52,615.44 | SCHOOL           |
| 371 | LEGER         | JACQUELINE | \$ | 52,543.56 | AUDITOR          |
| 372 | HAGGART       | KRYSTAL    | \$ | 52,532.05 | SCHOOL           |



|     |                |             |    |           |                |
|-----|----------------|-------------|----|-----------|----------------|
| 373 | CORRAL         | ERICA       | \$ | 52,525.08 | SCHOOL         |
| 374 | LENTHALL       | JACOB       | \$ | 52,475.08 | SCHOOL         |
| 375 | BOWSE-HATFIELD | KATHLEEN    | \$ | 52,244.00 | SCHOOL         |
| 376 | LEHTONEN       | MATTHEW     | \$ | 52,028.54 | SCHOOL         |
| 377 | FISHER         | JOANN       | \$ | 51,576.39 | SCHOOL         |
| 378 | FUCILE         | CHRISTINE   | \$ | 51,552.81 | COMM DEV PLAN  |
| 379 | ABELL          | MARISSA     | \$ | 51,489.82 | SCHOOL         |
| 380 | ROBERTS        | RACHEL      | \$ | 51,438.94 | MAYOR          |
| 381 | SMITH          | COLIN       | \$ | 51,298.28 | MAYOR          |
| 382 | GLOVER         | FAITH       | \$ | 51,199.91 | CITY CLERK     |
| 383 | CASSADY        | LAURA-ELLEN | \$ | 50,928.28 | COMM DEV PLAN  |
| 384 | MESERVE        | ALANA       | \$ | 50,892.39 | ANIMAL CONTROL |
| 385 | ARNOLD         | CHARLES     | \$ | 50,788.35 | SCHOOL         |
| 386 | CONNERY        | SCOTT       | \$ | 50,787.75 | SCHOOL         |
| 387 | BACZEWSKI      | STANLEY     | \$ | 50,004.98 | HEALTH         |
| 388 | PIETROPINTO    | MATIAS      | \$ | 49,953.23 | FIRE           |
| 389 | KOVACS         | MAE         | \$ | 49,773.96 | SCHOOL         |
| 390 | RICE           | HERBERT     | \$ | 49,046.42 | GOLF COURSE    |
| 391 | MACK           | MICHELE     | \$ | 48,637.59 | SCHOOL         |
| 392 | SANTOS         | JULIANNE    | \$ | 48,044.20 | SCHOOL         |
| 393 | MURPHY         | WESLEY      | \$ | 47,949.39 | GOLF COURSE    |
| 394 | BURDETT        | CELESTE     | \$ | 46,945.26 | LIBRARY        |
| 395 | DROUIN         | KAYLEE      | \$ | 46,877.32 | SCHOOL         |
| 396 | HOLBROOK       | EDWARD      | \$ | 46,845.88 | DPW            |
| 397 | WOLF           | LYNN        | \$ | 46,786.65 | SCHOOL         |
| 398 | BARTEL         | MARY        | \$ | 46,749.46 | SCHOOL         |
| 399 | ST. LOUIS      | KHRISTINA   | \$ | 46,648.47 | DISPATCHERS    |
| 400 | REILLY         | COLE        | \$ | 46,467.93 | FIRE           |
| 401 | WALKER         | MELISSA     | \$ | 46,233.46 | LIBRARY        |
| 402 | COLMAN         | AMELIA      | \$ | 46,216.35 | LIBRARY        |
| 403 | HUGHES         | TONIANN     | \$ | 45,859.27 | SCHOOL         |
| 404 | GEMBORYS       | BRIAN       | \$ | 45,708.00 | POLICE         |
| 405 | RODRIGUEZ      | JONATHAN    | \$ | 45,685.72 | FIRE           |
| 406 | WHITE          | LAUREN      | \$ | 45,598.07 | SCHOOL         |
| 407 | FLYNN          | PATRICIA    | \$ | 45,024.80 | SCHOOL         |
| 408 | WEINHOLD       | RICHARD     | \$ | 45,002.66 | SCHOOL         |
| 409 | HALLOCK        | ADAM        | \$ | 44,777.70 | DPW            |
| 410 | HASSELMANN     | CORY        | \$ | 44,433.93 | VETERANS       |
| 411 | GRANT          | AMY         | \$ | 44,360.31 | SCHOOL         |
| 412 | DOIRON         | ELIZABETH   | \$ | 43,963.95 | CITY CLERK     |
| 413 | DWYER          | BRENDAN     | \$ | 43,701.62 | FIRE           |
| 414 | ARSENEAU       | LISA        | \$ | 43,338.84 | TREASURY       |
| 415 | BEISE          | MARISSA     | \$ | 43,266.70 | SCHOOL         |
| 416 | HAWKESWORTH    | PATRICK     | \$ | 43,050.52 | DPW            |
| 417 | LABONTE        | JOYCE       | \$ | 42,934.47 | SCHOOL         |
| 418 | HUGHEY         | BRANDON     | \$ | 42,882.13 | SCHOOL         |
| 419 | SAUNDERS       | LAUREN      | \$ | 42,785.89 | HEALTH         |

|     |             |             |    |           |             |
|-----|-------------|-------------|----|-----------|-------------|
| 420 | NEWTON      | CHRISTIAN   | \$ | 42,720.40 | SCHOOL      |
| 421 | BLAKE       | BENJAMIN    | \$ | 42,638.57 | SCHOOL      |
| 422 | KNOLL       | CHRISTOPH   | \$ | 42,580.60 | SCHOOL      |
| 423 | GARCIA      | KELSEY      | \$ | 42,549.30 | SCHOOL      |
| 424 | CARNEY      | SHELBY      | \$ | 42,231.39 | LIBRARY     |
| 425 | VACARELO    | JUDITH      | \$ | 42,021.75 | LIBRARY     |
| 426 | PELLETIER   | AMY         | \$ | 41,891.87 | SCHOOL      |
| 427 | SWAFFORD    | JORDAN      | \$ | 41,669.34 | SCHOOL      |
| 428 | CLEMENT     | STACIA      | \$ | 41,645.72 | POLICE      |
| 429 | LOISELLE    | NANCY       | \$ | 41,599.82 | SCHOOL      |
| 430 | CHARLAND    | ROBERT      | \$ | 41,587.90 | LAW         |
| 431 | LEGER       | CLAUDE      | \$ | 41,381.35 | LIBRARY     |
| 432 | CARLUCCI    | ASHLEY      | \$ | 41,368.20 | SCHOOL      |
| 433 | AGNELLI     | LISA        | \$ | 41,172.59 | SCHOOL      |
| 434 | CHARTERS    | PHYLLIS     | \$ | 40,893.18 | TREASURY    |
| 435 | TONRY       | JENNIFER    | \$ | 40,772.35 | SCHOOL      |
| 436 | COOPER      | ANN         | \$ | 40,194.84 | SCHOOL      |
| 437 | COSTA       | NANCY       | \$ | 40,178.40 | COA         |
| 438 | PAVLOSKY    | MICHAEL     | \$ | 40,046.55 | SCHOOL      |
| 439 | SHEPHERD    | AMY         | \$ | 40,010.74 | SCHOOL      |
| 440 | IMPERATO    | CAROLYN     | \$ | 40,000.00 | SCHOOL      |
| 441 | METIVIER    | ASHLEY      | \$ | 39,847.46 | HEALTH      |
| 442 | BONETTI     | MAUREEN     | \$ | 39,560.73 | SCHOOL      |
| 443 | LINDE       | CHRISTINA   | \$ | 39,538.46 | LIBRARY     |
| 444 | LORION      | CHAD        | \$ | 39,433.76 | LIBRARY     |
| 445 | CHARPENTIER | JESSICA     | \$ | 39,389.09 | WATER       |
| 446 | KARKANE     | KURT        | \$ | 39,321.16 | DPW         |
| 447 | LAJOIE      | LISA        | \$ | 39,292.90 | SCHOOL      |
| 448 | LEVASSEUR   | AIMEE       | \$ | 39,268.99 | PURCHASING  |
| 449 | WHITMAN     | ANTHONY     | \$ | 39,049.57 | BUILDING    |
| 450 | ROJAS       | MARRY       | \$ | 38,869.04 | DPW         |
| 451 | STINNETT    | LAUREN      | \$ | 38,641.53 | ASSESSOR    |
| 452 | SHUMSKY     | AARON       | \$ | 38,631.93 | SCHOOL      |
| 453 | PIASCIK     | TYLER       | \$ | 38,533.32 | GOLF COURSE |
| 454 | LOISELLE    | MARCIE      | \$ | 38,358.58 | SCHOOL      |
| 455 | PINEO       | ABIGAIL     | \$ | 38,345.61 | SCHOOL      |
| 456 | HERNANDEZ   | MERCEDES    | \$ | 38,329.67 | SCHOOL      |
| 457 | GALLAGHER   | SARAH GRACE | \$ | 38,248.63 | SCHOOL      |
| 458 | O'BRIEN     | JOLENE      | \$ | 38,238.57 | SCHOOL      |
| 459 | RICHARD     | BRAYDEN     | \$ | 38,200.15 | SCHOOL      |
| 460 | OUELLET     | THEODORA    | \$ | 38,170.63 | SCHOOL      |
| 461 | CORLISS     | WENDELIN    | \$ | 38,081.22 | SCHOOL      |
| 462 | COUGHLIN    | CHRISTOPHER | \$ | 38,010.53 | DPW         |
| 463 | NEGRON      | MARIELA     | \$ | 37,924.45 | BUILDING    |
| 464 | ADAMS       | TAVERLY     | \$ | 37,777.07 | VETERANS    |
| 465 | DELGADO     | CHANELL     | \$ | 37,686.14 | SCHOOL      |
| 466 | DIMUCCIO    | DOMENICA    | \$ | 37,677.15 | SCHOOL      |

|     |           |               |    |           |                 |
|-----|-----------|---------------|----|-----------|-----------------|
| 467 | JOHNSON   | MARGARET-MARY | \$ | 37,603.51 | ANIMAL CONTROL  |
| 468 | BOURN     | MICHAEL       | \$ | 37,462.14 | DPW             |
| 469 | CAISSE    | BRANDI        | \$ | 37,458.20 | HEALTH          |
| 470 | HARDING   | LUCIENE       | \$ | 37,006.20 | SCHOOL          |
| 471 | WILLIAMS  | ELIJAH        | \$ | 37,001.27 | POLICE          |
| 472 | MEAGHER   | CHRISTINE     | \$ | 36,585.47 | PERSONNEL       |
| 473 | PORTILLO  | KELLEE        | \$ | 36,348.47 | SCHOOL          |
| 474 | PRATT     | JACQUELINE    | \$ | 36,207.98 | SCHOOL          |
| 475 | OLIVER    | JESSICA       | \$ | 35,768.52 | SCHOOL          |
| 476 | O'NEILL   | MOLLY         | \$ | 35,706.68 | SCHOOL          |
| 477 | ANTONIAAC | TODD          | \$ | 35,468.16 | GOLF COURSE     |
| 478 | MCMASTER  | BRYAN         | \$ | 35,427.32 | SCHOOL          |
| 479 | BROECKEL  | REBECCA       | \$ | 35,399.49 | SCHOOL          |
| 480 | GILBERT   | PATRICK       | \$ | 35,342.41 | SCHOOL          |
| 481 | SWENSON   | DERICK        | \$ | 35,253.01 | SCHOOL          |
| 482 | PARADISE  | CRYSTAL       | \$ | 35,177.75 | SCHOOL          |
| 483 | MARQUIS   | ZACH          | \$ | 35,000.00 | SCHOOL          |
| 484 | BRYANT    | DYLAN         | \$ | 34,790.93 | POLICE          |
| 485 | BERNHARDT | MAUREEN       | \$ | 34,199.46 | SCHOOL          |
| 486 | HERNANDEZ | KARINA        | \$ | 33,958.52 | SCHOOL          |
| 487 | THERIAULT | MONICA        | \$ | 33,746.23 | SCHOOL          |
| 488 | OLIVARI   | JOHN          | \$ | 33,736.98 | CITY CLERK      |
| 489 | CHISHOLM  | PAOLA         | \$ | 33,703.45 | SCHOOL          |
| 490 | BENNETT   | MELISSA       | \$ | 33,525.55 | SCHOOL          |
| 491 | DICKHAUT  | JORDAN        | \$ | 33,504.01 | SCHOOL          |
| 492 | BLONDEAU  | MICAH         | \$ | 33,397.42 | HEALTH          |
| 493 | ANDERSON  | MICHELLE      | \$ | 32,980.83 | SCHOOL          |
| 494 | BROWN     | THAD          | \$ | 32,967.78 | CITY HALL MAINT |
| 495 | HOUGHTON  | ELIZABETH     | \$ | 32,716.96 | SCHOOL          |
| 496 | JEAN      | ROLAND        | \$ | 32,480.68 | BUILDING        |
| 497 | PARKER    | EMILY         | \$ | 32,475.57 | SCHOOL          |
| 498 | STONE     | AMANDA        | \$ | 32,244.67 | SCHOOL          |
| 499 | STEVENSON | EDDALIZ       | \$ | 32,068.17 | SCHOOL          |
| 500 | SOUCY     | ROBYN         | \$ | 31,696.84 | SCHOOL          |
| 501 | CRAMM     | ANGELA        | \$ | 31,306.67 | SCHOOL          |
| 502 | IMPRESZIA | JAMES         | \$ | 31,187.90 | BUILDING        |
| 503 | KENDALL   | DENISE        | \$ | 31,174.33 | SCHOOL          |
| 504 | CAMPAIGNE | HELENA        | \$ | 31,142.40 | SCHOOL          |
| 505 | LANDRESS  | AUSTIN        | \$ | 30,849.71 | SCHOOL          |
| 506 | ANDREWS   | JOHN          | \$ | 30,785.58 | SCHOOL          |
| 507 | MCSWEENEY | KAITLYN       | \$ | 30,771.08 | SCHOOL          |
| 508 | PAINÉ     | JULIE         | \$ | 30,529.99 | SCHOOL          |
| 509 | EDDY      | PAMELA        | \$ | 30,496.95 | SCHOOL          |
| 510 | FAUCHER   | SARAH         | \$ | 30,496.64 | SCHOOL          |
| 511 | GONZALEZ  | CESARINA      | \$ | 30,404.70 | SCHOOL          |
| 512 | PINEO     | JANE          | \$ | 30,119.80 | SCHOOL          |
| 513 | SHULTZ    | TAYLOR        | \$ | 29,944.67 | SCHOOL          |

|     |             |           |    |           |         |
|-----|-------------|-----------|----|-----------|---------|
| 514 | COVIELLO    | MARISA    | \$ | 29,904.30 | SCHOOL  |
| 515 | COLON       | AMANDA    | \$ | 29,857.96 | SCHOOL  |
| 516 | WELTON      | MICHELLE  | \$ | 29,728.17 | SCHOOL  |
| 517 | VALLEY      | PAULINA   | \$ | 29,703.84 | SCHOOL  |
| 518 | GASTONGUAY  | KELLY     | \$ | 29,551.50 | SCHOOL  |
| 519 | ERDMANN     | KASANDRA  | \$ | 29,508.16 | SCHOOL  |
| 520 | ARSENAULT   | MARIA     | \$ | 29,374.29 | SCHOOL  |
| 521 | SAUVAGEAU   | ASHLEE    | \$ | 29,228.49 | SCHOOL  |
| 522 | THOMPSON    | HANNAH    | \$ | 29,197.62 | SCHOOL  |
| 523 | DAVIS       | JOSEF     | \$ | 29,171.57 | SCHOOL  |
| 524 | HAY         | JILL      | \$ | 29,092.29 | SCHOOL  |
| 525 | JOHNSON     | DEBORAH   | \$ | 28,646.75 | SCHOOL  |
| 526 | CALAWA      | KAY       | \$ | 28,637.29 | SCHOOL  |
| 527 | DIVITO      | NICOLE    | \$ | 28,588.93 | SCHOOL  |
| 528 | ROBILLARD   | EMILY     | \$ | 28,359.97 | SCHOOL  |
| 529 | MALLET      | MARTHA    | \$ | 27,476.34 | SCHOOL  |
| 530 | WHITE       | CONSTANCE | \$ | 27,468.75 | SCHOOL  |
| 531 | CARBONELLO  | SHANNON   | \$ | 27,235.55 | SCHOOL  |
| 532 | BLANCHARD   | ELIZABETH | \$ | 27,114.10 | LIBRARY |
| 533 | MARCHAND    | RANDY     | \$ | 27,091.02 | SCHOOL  |
| 534 | DUNHAM      | DAYNA     | \$ | 27,050.25 | SCHOOL  |
| 535 | BROW        | JENNIFER  | \$ | 27,040.68 | SCHOOL  |
| 536 | STEWART     | DAWN      | \$ | 26,971.17 | SCHOOL  |
| 537 | CORMIER     | TINA      | \$ | 26,829.53 | SCHOOL  |
| 538 | DRAPER      | HEATHER   | \$ | 26,709.59 | SCHOOL  |
| 539 | RUIZ-CORRAL | ANGEL     | \$ | 26,380.06 | SCHOOL  |
| 540 | HENRIE      | BERMON    | \$ | 26,123.57 | COA     |
| 541 | DAVIS       | ISABELLE  | \$ | 25,861.94 | AIRPORT |
| 542 | LOUGH       | ELIZABETH | \$ | 25,805.79 | SCHOOL  |
| 543 | VORCE       | CORINA    | \$ | 25,669.52 | SCHOOL  |
| 544 | LUCIER      | OLIVIA    | \$ | 25,337.71 | SCHOOL  |
| 545 | BOUDREAU    | KELLEY    | \$ | 25,260.00 | SCHOOL  |
| 546 | RYAN        | KAITLYN   | \$ | 25,185.88 | SCHOOL  |
| 547 | SCHUSCHU    | ANDREW    | \$ | 25,135.28 | SCHOOL  |
| 548 | MORTELL     | BRITTANY  | \$ | 24,725.25 | SCHOOL  |
| 549 | ROBLES      | INDIA     | \$ | 24,689.43 | LIBRARY |
| 550 | ROSE        | AMY       | \$ | 24,672.36 | SCHOOL  |
| 551 | MORSE       | CHRISTA   | \$ | 24,649.05 | SCHOOL  |
| 552 | OUELLETTE   | MIKHAILA  | \$ | 24,614.39 | SCHOOL  |
| 553 | MALENO      | VICTORIA  | \$ | 24,564.29 | SCHOOL  |
| 554 | CORRAL      | ALYSSA    | \$ | 24,524.64 | SCHOOL  |
| 555 | SPURIA      | ANTHONY   | \$ | 24,429.89 | FIRE    |
| 556 | WHITTEMORE  | KATHLEEN  | \$ | 24,421.39 | SCHOOL  |
| 557 | LILLIE      | JOSEPH    | \$ | 24,360.43 | SCHOOL  |
| 558 | DRAPER      | STEVEN    | \$ | 24,110.00 | SCHOOL  |
| 559 | TESSITORE   | JAMIE     | \$ | 24,025.31 | SCHOOL  |
| 560 | O'BRIEN     | ERIN      | \$ | 23,907.97 | SCHOOL  |

|     |           |           |    |           |             |
|-----|-----------|-----------|----|-----------|-------------|
| 561 | HAMEL     | MEREDITH  | \$ | 23,636.83 | SCHOOL      |
| 562 | CORRAL    | ELEXANDER | \$ | 23,632.97 | SCHOOL      |
| 563 | KULCZYK   | JENNIE    | \$ | 22,927.23 | SCHOOL      |
| 564 | MARCOUX   | CLAIRE    | \$ | 22,927.23 | SCHOOL      |
| 565 | MELLISH   | JOHN      | \$ | 22,727.44 | SCHOOL      |
| 566 | PRATT     | BRITNEY   | \$ | 22,537.11 | SCHOOL      |
| 567 | KONDROTAS | FRANCIS   | \$ | 22,530.00 | SCHOOL      |
| 568 | SILVA     | KATRINA   | \$ | 22,436.28 | SCHOOL      |
| 569 | COLLINS   | CAROLINE  | \$ | 22,085.55 | SCHOOL      |
| 570 | FLAHERTY  | TAYLOR    | \$ | 21,400.02 | SCHOOL      |
| 571 | MERCHANT  | CORA      | \$ | 21,394.21 | SCHOOL      |
| 572 | SIMCOCK   | MEGAN     | \$ | 21,241.26 | SCHOOL      |
| 573 | COLLINS   | CASEY     | \$ | 21,064.59 | SCHOOL      |
| 574 | SHEA      | MADYSON   | \$ | 20,952.00 | SCHOOL      |
| 575 | JEPSKY    | LAUREN    | \$ | 20,870.01 | SCHOOL      |
| 576 | ALONZO    | HEIDI     | \$ | 20,568.30 | POLICE      |
| 577 | FASS      | SARA      | \$ | 20,452.02 | SCHOOL      |
| 578 | GOLISANO  | NATHAN    | \$ | 20,338.63 | POLICE      |
| 579 | GOEHLE    | KYLE      | \$ | 20,324.01 | FIRE        |
| 580 | DRAPER    | BETHANY   | \$ | 20,295.01 | SCHOOL      |
| 581 | FREITAS   | TAYLOR    | \$ | 20,153.81 | SCHOOL      |
| 582 | BARBOSA   | PETER     | \$ | 20,105.28 | SCHOOL      |
| 583 | MELO      | OLIVIA    | \$ | 19,734.06 | SCHOOL      |
| 584 | CORTEZ    | ALLISON   | \$ | 19,693.44 | SCHOOL      |
| 585 | SULLIVAN  | MARGARET  | \$ | 19,498.86 | SCHOOL      |
| 586 | JEPSON    | AUDREY    | \$ | 19,305.89 | SCHOOL      |
| 587 | DIVITO    | MEGAN     | \$ | 19,007.91 | SCHOOL      |
| 588 | RENDA     | OLIVIA    | \$ | 19,007.91 | SCHOOL      |
| 589 | KLASH     | RONALD    | \$ | 18,902.46 | SCHOOL      |
| 590 | GRENIER   | SHANE     | \$ | 18,803.38 | SCHOOL      |
| 591 | PARADIS   | ROSE      | \$ | 18,691.86 | SCHOOL      |
| 592 | LANGLOIS  | JILL      | \$ | 18,653.85 | SCHOOL      |
| 593 | ARNOLD    | JACOB     | \$ | 18,624.44 | SCHOOL      |
| 594 | ANTWI     | FRIMPONG  | \$ | 18,510.86 | POLICE      |
| 595 | CHASE     | JEFFREY   | \$ | 18,156.31 | DPW         |
| 596 | SANDOVAL  | STEPHEN   | \$ | 18,074.58 | SCHOOL      |
| 597 | HAYDEN    | JODI      | \$ | 18,063.50 | SCHOOL      |
| 598 | AKIN      | AMBER     | \$ | 17,970.31 | SCHOOL      |
| 599 | HUTCHINS  | BRIDGET   | \$ | 17,840.47 | DISPATCHERS |
| 600 | NELSON    | CARLA     | \$ | 17,721.43 | PERSONNEL   |
| 601 | DEMAREST  | NEVE      | \$ | 17,635.68 | SCHOOL      |
| 602 | BIANCO    | ADELINA   | \$ | 17,204.62 | SCHOOL      |
| 603 | ROGERS    | CHARLOTTE | \$ | 17,112.45 | SCHOOL      |
| 604 | PELLETIER | RENAE     | \$ | 17,032.00 | SCHOOL      |
| 605 | PELLETIER | KENNETH   | \$ | 16,200.00 | SCHOOL      |
| 606 | STARK     | TODD      | \$ | 15,970.68 | DPW         |
| 607 | TENNEY    | LINDSEY   | \$ | 15,900.74 | WATER       |

|     |               |               |    |           |                  |
|-----|---------------|---------------|----|-----------|------------------|
| 608 | BABIN         | ERIC          | \$ | 15,900.69 | HEALTH           |
| 609 | DIMUCCIO      | KYLE          | \$ | 15,718.90 | SCHOOL           |
| 610 | LAHAYE        | DANIEL        | \$ | 15,509.96 | SCHOOL           |
| 611 | DAVAN         | SUSAN         | \$ | 15,090.56 | SCHOOL           |
| 612 | HARRIS        | BRIAN         | \$ | 15,022.30 | HEALTH           |
| 613 | CORMIER       | ROBERT        | \$ | 15,001.71 | COA              |
| 614 | HURD          | FREDERICK     | \$ | 14,885.49 | LIBRARY          |
| 615 | LAWRENCE      | MICHAEL       | \$ | 14,825.00 | SCHOOL           |
| 616 | LOGAN         | JACOB         | \$ | 14,691.79 | FIRE             |
| 617 | LAWRENCE      | ZACKARY       | \$ | 14,569.31 | CITY CLERK       |
| 618 | KISSANE       | ZACHARY       | \$ | 14,507.18 | DPW              |
| 619 | BELANGER, III | RICHARD       | \$ | 14,417.26 | FIRE             |
| 620 | MCGEE         | COURTNEY-ROSE | \$ | 14,403.38 | SCHOOL           |
| 621 | PRIMEAU       | ERIN          | \$ | 14,032.83 | SCHOOL           |
| 622 | SHEPARD       | DANIELLE      | \$ | 13,902.53 | SCHOOL           |
| 623 | SLEEPER       | TRACY         | \$ | 13,852.65 | SCHOOL           |
| 624 | KING          | ANDREW        | \$ | 13,701.68 | CABLE COMMISSION |
| 625 | LEBLANC       | PAMELA        | \$ | 13,684.32 | SCHOOL           |
| 626 | RUIZ          | RIGOBERTO     | \$ | 13,551.91 | SCHOOL           |
| 627 | CRAFT         | LEIGH         | \$ | 13,335.07 | SCHOOL           |
| 628 | BROOKS        | MEGAN         | \$ | 13,083.98 | SCHOOL           |
| 629 | CARLTON       | DARRYN        | \$ | 12,969.05 | POLICE           |
| 630 | DAVIN         | MICHELLE      | \$ | 12,680.71 | DISPATCHERS      |
| 631 | MALOUGHNEY    | APRIL         | \$ | 12,150.32 | SCHOOL           |
| 632 | GOULD         | ELLIOT        | \$ | 11,843.49 | DPW              |
| 633 | BOATWRIGHT    | CHERISH       | \$ | 11,830.22 | SCHOOL           |
| 634 | SWENSEN       | PATRICK       | \$ | 11,728.91 | FIRE             |
| 635 | COOKE         | ABIGAIL       | \$ | 11,676.53 | ANIMAL CONTROL   |
| 636 | SALVATORE     | DAVID         | \$ | 11,484.98 | CITY CLERK       |
| 637 | FRANCIS       | JESSICA       | \$ | 11,404.88 | GREENWOOD POOL   |
| 638 | GAGNON        | TRICIA        | \$ | 11,201.70 | SCHOOL           |
| 639 | LAPERRIERE    | LAUREN        | \$ | 11,064.44 | SCHOOL           |
| 640 | YOUNG         | STEPHANIE     | \$ | 11,042.22 | LIBRARY          |
| 641 | LESLIE        | KATHLEEN      | \$ | 10,897.41 | LIBRARY          |
| 642 | MIKUSZEWSKI   | REBECCA       | \$ | 10,874.45 | SCHOOL           |
| 643 | MARKLEY       | JILL          | \$ | 10,800.00 | SCHOOL           |
| 644 | BOUDREAU      | ANITA         | \$ | 10,787.83 | COA              |
| 645 | FERRARI       | AMANCAY       | \$ | 10,785.67 | SCHOOL           |
| 646 | MALDONADO     | MELITZA       | \$ | 10,756.56 | SCHOOL           |
| 647 | KAZINSKAS     | ELIZABETH     | \$ | 10,707.00 | COUNCIL          |
| 648 | DAME          | SHAUNESY      | \$ | 10,699.21 | BUILDING         |
| 649 | SCOTT         | MATTHEW       | \$ | 10,548.25 | DPW              |
| 650 | SISSON        | JONATHON      | \$ | 10,527.67 | DPW              |
| 651 | FARLEY        | SUSAN         | \$ | 10,433.36 | SCHOOL           |
| 652 | HERNANDEZ     | TIFFANY       | \$ | 10,390.56 | SCHOOL           |
| 653 | YABLONSKI     | SARA          | \$ | 10,314.24 | SCHOOL           |
| 654 | GRAHAM        | TRACY         | \$ | 10,209.04 | SCHOOL           |

|     |                 |            |    |           |                    |
|-----|-----------------|------------|----|-----------|--------------------|
| 655 | HODGE           | ODELL      | \$ | 10,122.51 | DPW                |
| 656 | HIRONS          | STEPHEN    | \$ | 10,061.40 | WEIGHTS & MEASURES |
| 657 | TOPOLSKI        | PAUL       | \$ | 9,878.76  | CIVIL DEFENSE      |
| 658 | COLON           | LORENZO    | \$ | 9,726.13  | SCHOOL             |
| 659 | PAINTER         | ZACHERY    | \$ | 9,690.31  | DPW                |
| 660 | ST.JOHN         | JESSICA    | \$ | 9,629.54  | WATER              |
| 661 | KNIGHT          | LINDA      | \$ | 9,536.25  | SCHOOL             |
| 662 | SQUIBB          | DAVID      | \$ | 9,439.15  | DPW                |
| 663 | BROWN           | AUTUMN     | \$ | 9,280.20  | ANIMAL CONTROL     |
| 664 | MOLINA          | ASHLEY     | \$ | 8,936.12  | SCHOOL             |
| 665 | COSENTINO       | LAURA      | \$ | 8,930.93  | SCHOOL             |
| 666 | PANTALONE       | NICHOLAS   | \$ | 8,906.25  | SCHOOL             |
| 667 | HONORE          | COURTNEY   | \$ | 8,780.04  | SCHOOL             |
| 668 | LEGER           | CLAUDE     | \$ | 8,776.08  | SCHOOL             |
| 669 | RICHARD         | DAVID      | \$ | 8,775.00  | SCHOOL             |
| 670 | BRODEUR         | JANICE     | \$ | 8,625.00  | SCHOOL             |
| 671 | WILES           | HEAVENLY   | \$ | 8,623.32  | SCHOOL             |
| 672 | GERDE           | JO-ANN     | \$ | 8,552.50  | SCHOOL             |
| 673 | KYMALAINEN      | DAVID      | \$ | 8,512.50  | SCHOOL             |
| 674 | KILDUFF         | THOMAS     | \$ | 8,346.90  | SCHOOL             |
| 675 | FITZSIMMONS     | MACKENZIE  | \$ | 8,050.00  | SCHOOL             |
| 676 | WONG            | CASSIDY    | \$ | 8,050.00  | SCHOOL             |
| 677 | ANDERSON        | DANIEL     | \$ | 7,997.40  | SCHOOL             |
| 678 | BLOOD           | SUSAN      | \$ | 7,910.43  | SCHOOL             |
| 679 | DURAN           | YESSANIA   | \$ | 7,732.50  | SCHOOL             |
| 680 | WHITTLE         | SEAN       | \$ | 7,600.00  | SCHOOL             |
| 681 | CORMIER         | REBECCA    | \$ | 7,575.00  | GOLF COURSE        |
| 682 | PRINN           | JEFFREY    | \$ | 7,530.00  | GOLF COURSE        |
| 683 | BISSONNETTE     | ERIC       | \$ | 7,440.00  | SCHOOL             |
| 684 | BOUCHER         | JACOB      | \$ | 7,438.13  | SCHOOL             |
| 685 | STEWART         | SHANE      | \$ | 7,425.00  | SCHOOL             |
| 686 | CORMIER         | RONALD     | \$ | 7,326.00  | COUNCIL            |
| 687 | HARDERN         | KAREN      | \$ | 7,326.00  | COUNCIL            |
| 688 | WALSH           | JAMES      | \$ | 7,326.00  | COUNCIL            |
| 689 | CORMIER         | CRAIG      | \$ | 7,326.00  | COUNCIL            |
| 690 | TYROS           | GEORGE     | \$ | 7,326.00  | COUNCIL            |
| 691 | HEATH           | DANA       | \$ | 7,326.00  | COUNCIL            |
| 692 | MACK            | JUDY       | \$ | 7,326.00  | COUNCIL            |
| 693 | DERNALOWICZ     | ALEKSANDER | \$ | 7,326.00  | COUNCIL            |
| 694 | BOONE           | JAMES      | \$ | 7,326.00  | COUNCIL            |
| 695 | BLAKE           | LEVI       | \$ | 7,238.00  | SCHOOL             |
| 696 | DISHMON         | LOIS       | \$ | 7,134.87  | LIBRARY            |
| 697 | WOODS           | LAURENCE   | \$ | 6,986.25  | SCHOOL             |
| 698 | MICHAUD         | DAISY      | \$ | 6,972.38  | SCHOOL             |
| 699 | FAGAN           | MEREDITH   | \$ | 6,962.16  | SCHOOL             |
| 700 | JEFFERSON-MCKEE | BELINDA    | \$ | 6,815.85  | ANIMAL CONTROL     |
| 701 | BOUDREAU        | AMANDA     | \$ | 6,718.00  | SCHOOL             |

|     |               |             |    |          |                 |
|-----|---------------|-------------|----|----------|-----------------|
| 702 | TASSONE       | PAUL        | \$ | 6,715.50 | COUNCIL         |
| 703 | BABINEAU      | TROY        | \$ | 6,709.67 | CITY HALL MAINT |
| 704 | LEGER         | GABRIELLA   | \$ | 6,685.00 | SCHOOL          |
| 705 | TOURIGNY      | NORMAN      | \$ | 6,435.00 | GOLF COURSE     |
| 706 | RAMOS         | MIOSOTIS    | \$ | 6,359.84 | SCHOOL          |
| 707 | BROWN         | JEFFREY     | \$ | 6,266.00 | POLICE          |
| 708 | KENNEDY       | AVERILL     | \$ | 6,254.56 | POLICE          |
| 709 | ARNOLD        | JACOB       | \$ | 6,247.50 | MUN RECREATION  |
| 710 | MONTGOMERY    | EDWARD      | \$ | 6,225.85 | PERSONNEL       |
| 711 | LITTLE        | WAYNE       | \$ | 6,223.25 | BUILDING        |
| 712 | NIFORD        | BRET        | \$ | 6,082.51 | FIRE            |
| 713 | LEBLANC       | HALAINA     | \$ | 6,020.29 | SCHOOL          |
| 714 | DOWD          | CHRISTINE   | \$ | 5,933.60 | SCHOOL          |
| 715 | JORDAN        | MARGARET    | \$ | 5,887.44 | BUILDING        |
| 716 | DREW          | DANIELLE    | \$ | 5,711.03 | POLICE          |
| 717 | EVANGELISTI   | KATHERINE   | \$ | 5,646.97 | SCHOOL          |
| 718 | LANCIANI      | CHRISTINE   | \$ | 5,617.50 | SCHOOL          |
| 719 | RAMSDELL      | RANDY       | \$ | 5,497.50 | GOLF COURSE     |
| 720 | BRETON        | ZACHARY     | \$ | 5,418.75 | SCHOOL          |
| 721 | ARSENAULT     | LISA        | \$ | 5,400.00 | SCHOOL          |
| 722 | FITZSIMMONS   | PAYTON      | \$ | 5,400.00 | SCHOOL          |
| 723 | GENTILE       | JANE        | \$ | 5,237.65 | SCHOOL          |
| 724 | ELWELL        | LINDA       | \$ | 5,173.20 | SCHOOL          |
| 725 | MARQUIS       | ZACH        | \$ | 5,100.00 | MUN RECREATION  |
| 726 | FERREIRA      | SARAH       | \$ | 5,092.90 | SCHOOL          |
| 727 | HOISINGTON    | JONAH       | \$ | 5,006.25 | GOLF COURSE     |
| 728 | HURST         | ANNE        | \$ | 5,000.04 | SCHOOL          |
| 729 | PELAVIN       | JENNIFER    | \$ | 5,000.04 | SCHOOL          |
| 730 | CORMIER       | RACHEL      | \$ | 5,000.04 | SCHOOL          |
| 731 | WARD-LEIGHTON | SHANNON     | \$ | 5,000.04 | SCHOOL          |
| 732 | SWARTZ        | ROBERT      | \$ | 5,000.04 | SCHOOL          |
| 733 | LAFRENIERE    | JOHN        | \$ | 5,000.04 | SCHOOL          |
| 734 | LEWIS         | KYLEE       | \$ | 4,998.25 | SCHOOL          |
| 735 | DIAZ          | ADRIEL      | \$ | 4,871.25 | SCHOOL          |
| 736 | MANDEVILLE    | ALYSSA      | \$ | 4,837.50 | SCHOOL          |
| 737 | BEAUREGARD    | LAURA       | \$ | 4,814.40 | SCHOOL          |
| 738 | HADMACK       | CHRISTA     | \$ | 4,746.84 | SCHOOL          |
| 739 | HASKINS       | SAMANTHA    | \$ | 4,639.73 | SCHOOL          |
| 740 | SIMMS         | JONATHAN    | \$ | 4,637.10 | LIBRARY         |
| 741 | QUIGLEY       | CHRISTOPHER | \$ | 4,537.18 | SCHOOL          |
| 742 | LECLAIR       | JACE        | \$ | 4,458.75 | GOLF COURSE     |
| 743 | GARDNER       | VALERIE     | \$ | 4,381.47 | ANIMAL CONTROL  |
| 744 | LISON         | KYLIE       | \$ | 4,348.75 | MUN RECREATION  |
| 745 | HIRONS        | STEPHEN     | \$ | 4,316.25 | GOLF COURSE     |
| 746 | GUZMAN        | LIANA       | \$ | 4,314.77 | SCHOOL          |
| 747 | FUCILE        | BRADLEY     | \$ | 4,258.46 | TREASURY        |
| 748 | UMINSKI       | DAVID       | \$ | 4,237.50 | GOLF COURSE     |



|     |              |          |    |          |                 |
|-----|--------------|----------|----|----------|-----------------|
| 749 | DECARVALHO   | JULIO    | \$ | 4,230.77 | SCHOOL          |
| 750 | RIVET        | JOHN     | \$ | 4,179.96 | HEALTH          |
| 751 | FUCILE       | BRADLEY  | \$ | 4,140.99 | CITY HALL MAINT |
| 752 | PAGE         | FELICIA  | \$ | 4,121.55 | ANIMAL CONTROL  |
| 753 | HAWKINS      | PAUL     | \$ | 4,121.25 | SCHOOL          |
| 754 | KOLIMAGA     | EUGENE   | \$ | 4,091.56 | POLICE          |
| 755 | MACKENZIE    | MICHAEL  | \$ | 4,027.50 | SCHOOL          |
| 756 | WHITTLE      | MICHAEL  | \$ | 4,025.00 | SCHOOL          |
| 757 | SYLVESTER    | ANTHONY  | \$ | 4,025.00 | SCHOOL          |
| 758 | WILLIAMS     | BRANDON  | \$ | 4,025.00 | SCHOOL          |
| 759 | WARRINGTON   | VANESSA  | \$ | 4,025.00 | SCHOOL          |
| 760 | LAPORTE      | MATTHEW  | \$ | 4,025.00 | SCHOOL          |
| 761 | LAWRENCE     | JOHN     | \$ | 4,025.00 | SCHOOL          |
| 762 | BROSSEAU     | STARR    | \$ | 4,025.00 | SCHOOL          |
| 763 | BARTKUS      | MICHAEL  | \$ | 4,025.00 | SCHOOL          |
| 764 | GAVIN        | ABBY     | \$ | 4,025.00 | SCHOOL          |
| 765 | LUMAN        | ALEXIS   | \$ | 4,025.00 | SCHOOL          |
| 766 | SALMINEN     | TUCKER   | \$ | 4,025.00 | SCHOOL          |
| 767 | SOLIS        | AISHA    | \$ | 4,025.00 | SCHOOL          |
| 768 | RICHARD      | JOSEPH   | \$ | 4,025.00 | SCHOOL          |
| 769 | LAWRENCE     | JOHN     | \$ | 3,978.00 | POLICE          |
| 770 | SANER        | ABIGAIL  | \$ | 3,900.00 | MUN RECREATION  |
| 771 | CELONA       | CADE     | \$ | 3,862.50 | SCHOOL          |
| 772 | FLEMING      | LAUREN   | \$ | 3,832.50 | SCHOOL          |
| 773 | DEMALIA      | LAURIE   | \$ | 3,815.00 | SCHOOL          |
| 774 | LAFRANCE     | PETER    | \$ | 3,772.00 | GREENWOOD POOL  |
| 775 | RUIZ-CORRAL  | ANGEL    | \$ | 3,770.00 | MUN RECREATION  |
| 776 | DIAZ-PIZARRO | NATALYA  | \$ | 3,757.10 | SCHOOL          |
| 777 | THOMAS       | ISALUCIA | \$ | 3,660.00 | SCHOOL          |
| 778 | HENDERSON    | KEIRA    | \$ | 3,645.00 | SCHOOL          |
| 779 | HOOPER       | DAVID    | \$ | 3,615.00 | GOLF COURSE     |
| 780 | LAFRANCE     | THOMAS   | \$ | 3,600.00 | GREENWOOD POOL  |
| 781 | MERCHANT     | CORA     | \$ | 3,591.25 | MUN RECREATION  |
| 782 | LAVOIE       | SANTOS   | \$ | 3,547.50 | SCHOOL          |
| 783 | CRETE        | JASON    | \$ | 3,528.75 | GOLF COURSE     |
| 784 | OSOWSKI      | DYLAN    | \$ | 3,506.25 | GOLF COURSE     |
| 785 | JANSSENS     | NEIL     | \$ | 3,500.04 | AUDITOR         |
| 786 | MCINERNEY    | KEVIN    | \$ | 3,500.04 | AUDITOR         |
| 787 | NEWTON       | ROBERT   | \$ | 3,500.04 | AUDITOR         |
| 788 | MERRIAM      | DENISE   | \$ | 3,500.04 | AUDITOR         |
| 789 | ADDONIZIO    | MATTHEW  | \$ | 3,472.76 | FIRE            |
| 790 | HAIMILA      | KENNETH  | \$ | 3,468.75 | GOLF COURSE     |
| 791 | CARTER-EGAN  | HALI     | \$ | 3,424.00 | GREENWOOD POOL  |
| 792 | WOTTON       | ROBERT   | \$ | 3,360.00 | GOLF COURSE     |
| 793 | MURPHY       | EMILY    | \$ | 3,304.00 | GREENWOOD POOL  |
| 794 | LONG         | KYLE     | \$ | 3,285.00 | MUN RECREATION  |
| 795 | BOUCHER      | ANNE     | \$ | 3,214.10 | COA             |

|     |                |            |    |          |                  |
|-----|----------------|------------|----|----------|------------------|
| 796 | LEGER          | MARK       | \$ | 3,202.50 | GOLF COURSE      |
| 797 | NIX            | AMY        | \$ | 3,197.70 | ANIMAL CONTROL   |
| 798 | DENIS          | JEFFREY    | \$ | 3,060.00 | GOLF COURSE      |
| 799 | MEUER          | BRYAN      | \$ | 3,018.75 | SCHOOL           |
| 800 | THEODORAKAKOS  | EVANGELIA  | \$ | 3,010.78 | SCHOOL           |
| 801 | RUSSO          | EMILY      | \$ | 2,984.25 | SCHOOL           |
| 802 | WILLOUGHBY     | MADELINE   | \$ | 2,852.80 | DISPATCHERS      |
| 803 | RUSCHIONI-EPPS | ISABELLA   | \$ | 2,769.30 | ANIMAL CONTROL   |
| 804 | PATEL          | MAYA       | \$ | 2,745.00 | MUN RECREATION   |
| 805 | MCMANUS        | TEAGAN     | \$ | 2,737.50 | SCHOOL           |
| 806 | AVALLONE       | SUSAN      | \$ | 2,500.00 | HEALTH           |
| 807 | TOURIGNY       | SUSAN      | \$ | 2,475.00 | GOLF COURSE      |
| 808 | CARON          | RILEY      | \$ | 2,445.00 | SCHOOL           |
| 809 | TRIOLO         | OLIVIA     | \$ | 2,386.35 | SCHOOL           |
| 810 | CURRAN         | SARA       | \$ | 2,380.00 | GREENWOOD POOL   |
| 811 | VELLO          | ELIZA      | \$ | 2,368.00 | GREENWOOD POOL   |
| 812 | BUTTERFIELD    | ADAM       | \$ | 2,364.12 | DPW              |
| 813 | CORMIER        | PAUL       | \$ | 2,355.75 | GOLF COURSE      |
| 814 | SANTOS         | CARTER     | \$ | 2,355.00 | MUN RECREATION   |
| 815 | WAUGH          | DAMALI     | \$ | 2,347.50 | MUN RECREATION   |
| 816 | POND           | JORDAN     | \$ | 2,340.00 | MUN RECREATION   |
| 817 | FAVREAU        | JAYDEN     | \$ | 2,295.00 | MUN RECREATION   |
| 818 | DIVITO         | GINO       | \$ | 2,287.50 | MUN RECREATION   |
| 819 | BRETON         | ZACHARY    | \$ | 2,280.00 | MUN RECREATION   |
| 820 | JACQUES        | TANYA      | \$ | 2,269.38 | PERSONNEL        |
| 821 | PATEL          | ELLA       | \$ | 2,250.00 | MUN RECREATION   |
| 822 | MEUER          | JOSALYNN   | \$ | 2,238.75 | SCHOOL           |
| 823 | BROWN          | SHANE      | \$ | 2,230.26 | CABLE COMMISSION |
| 824 | GOSS           | HANNAH     | \$ | 2,227.50 | GOLF COURSE      |
| 825 | AGUILAR-PALMA  | HENRY      | \$ | 2,220.00 | MUN RECREATION   |
| 826 | DOUCETTE       | ALEXZANDER | \$ | 2,220.00 | MUN RECREATION   |
| 827 | PATEL          | JAYDEN     | \$ | 2,220.00 | MUN RECREATION   |
| 828 | FIGUEROA       | ALEXAVIER  | \$ | 2,190.00 | MUN RECREATION   |
| 829 | MCDERMOTT      | JOHN       | \$ | 2,175.00 | MUN RECREATION   |
| 830 | CORMIER        | MEGHAN     | \$ | 2,175.00 | MUN RECREATION   |
| 831 | DUPRE          | LYDIA      | \$ | 2,145.00 | GOLF COURSE      |
| 832 | RUIZ           | RICARDO    | \$ | 2,145.00 | MUN RECREATION   |
| 833 | WARREN         | ABIGAIL    | \$ | 2,139.60 | DISPATCHERS      |
| 834 | SANTOS         | DELANEY    | \$ | 2,122.50 | MUN RECREATION   |
| 835 | SHOUSE         | ELIZABETH  | \$ | 2,099.25 | ANIMAL CONTROL   |
| 836 | VAZQUEZ        | TATIANA    | \$ | 2,070.00 | MUN RECREATION   |
| 837 | MARTINELLI     | BRIDGET    | \$ | 2,066.25 | GOLF COURSE      |
| 838 | ASTUCCIO       | ANTHONY    | \$ | 2,057.66 | DPW              |
| 839 | MCDERMOTT      | JOHN       | \$ | 2,052.50 | SCHOOL           |
| 840 | PHILLIPS       | JAYDEN     | \$ | 2,006.25 | SCHOOL           |
| 841 | LEBLANC        | CHARLES    | \$ | 2,000.04 | ASSESSOR         |
| 842 | BURNS          | PAULETTE   | \$ | 2,000.04 | ASSESSOR         |

|     |                 |             |    |          |                |
|-----|-----------------|-------------|----|----------|----------------|
| 843 | TRIFIRO         | JAMES       | \$ | 2,000.00 | POLICE         |
| 844 | JACQUES         | ROBERT      | \$ | 2,000.00 | FIRE           |
| 845 | ROY             | STEVEN      | \$ | 2,000.00 | FIRE           |
| 846 | AGNELLI         | EMILY       | \$ | 1,995.00 | MUN RECREATION |
| 847 | SLEEPER         | TRACEY      | \$ | 1,995.00 | MUN RECREATION |
| 848 | KING            | MICHAEL     | \$ | 1,983.75 | GOLF COURSE    |
| 849 | CHARTERS        | KILEY       | \$ | 1,972.50 | SCHOOL         |
| 850 | LAVOIE          | SANTOS      | \$ | 1,950.00 | MUN RECREATION |
| 851 | MEUER           | JOSALYN     | \$ | 1,920.00 | MUN RECREATION |
| 852 | CORRAL          | ALYSSA      | \$ | 1,920.00 | MUN RECREATION |
| 853 | BARLOW          | HUNTER      | \$ | 1,875.00 | MUN RECREATION |
| 854 | BROOKS          | CALVIN      | \$ | 1,870.00 | SCHOOL         |
| 855 | CELONA          | CADE        | \$ | 1,860.00 | MUN RECREATION |
| 856 | RUSSO           | EMILY       | \$ | 1,845.00 | MUN RECREATION |
| 857 | CORRAL          | ELEXANDER   | \$ | 1,845.00 | MUN RECREATION |
| 858 | MCCRILLIS       | JACK        | \$ | 1,830.00 | MUN RECREATION |
| 859 | SANER           | RYAN        | \$ | 1,830.00 | MUN RECREATION |
| 860 | HILLMAN         | THERESA     | \$ | 1,800.00 | SCHOOL         |
| 861 | MERCHANT        | CHRISTOPHER | \$ | 1,788.75 | SCHOOL         |
| 862 | DESSUREAU       | EMMA        | \$ | 1,770.00 | MUN RECREATION |
| 863 | GRONDIN         | REBECCA     | \$ | 1,750.00 | SCHOOL         |
| 864 | MITCHELL        | DANIEL      | \$ | 1,710.00 | SCHOOL         |
| 865 | RUSSO           | JILLIAN     | \$ | 1,680.00 | MUN RECREATION |
| 866 | BERGERON        | HANNAH      | \$ | 1,650.00 | MUN RECREATION |
| 867 | TONRY           | JENNIFER    | \$ | 1,635.00 | MUN RECREATION |
| 868 | JOHNSON         | ABBY        | \$ | 1,617.50 | SCHOOL         |
| 869 | CHAVES          | DANIELLE    | \$ | 1,517.00 | SCHOOL         |
| 870 | VALITON         | JACK        | \$ | 1,517.00 | SCHOOL         |
| 871 | ZELESKY         | AVAH        | \$ | 1,500.00 | MUN RECREATION |
| 872 | ATKINSON        | JACOB       | \$ | 1,467.69 | DPW            |
| 873 | DIVITO          | GINO        | \$ | 1,458.75 | SCHOOL         |
| 874 | BONIS           | KYLE        | \$ | 1,435.50 | MAYOR          |
| 875 | POWERS          | OLIVIA      | \$ | 1,432.00 | GREENWOOD POOL |
| 876 | BROOKS          | ELLEN       | \$ | 1,416.00 | GREENWOOD POOL |
| 877 | GOODELL         | LINDA       | \$ | 1,400.00 | SCHOOL         |
| 878 | DOYLE           | KAITLYN     | \$ | 1,350.00 | MUN RECREATION |
| 879 | SPARROW-PHILLIP | AYDEN       | \$ | 1,275.00 | MUN RECREATION |
| 880 | HAMMOND         | EDWARD      | \$ | 1,260.00 | GOLF COURSE    |
| 881 | MCMAMARA        | EMMA        | \$ | 1,245.00 | MUN RECREATION |
| 882 | PERVIER         | JACOB       | \$ | 1,204.00 | GREENWOOD POOL |
| 883 | COURSEN         | ATHENA      | \$ | 1,176.00 | GREENWOOD POOL |
| 884 | DOYLE-LEBOUF    | TAYLOR      | \$ | 1,136.25 | SCHOOL         |
| 885 | RYAN            | THOMAS      | \$ | 1,095.00 | GOLF COURSE    |
| 886 | SUPPLE          | CHRISTOPHER | \$ | 1,072.50 | MAYOR          |
| 887 | CUSHING         | THEODORE    | \$ | 1,030.00 | SCHOOL         |
| 888 | DONOHUE         | REBECCA     | \$ | 1,021.95 | SCHOOL         |
| 889 | BOURGEOIS       | GLORIA      | \$ | 1,000.00 | PERSONNEL      |

|     |             |          |    |          |                |
|-----|-------------|----------|----|----------|----------------|
| 890 | LEGER       | CATHY    | \$ | 1,000.00 | PERSONNEL      |
| 891 | WALSH       | MAUREEN  | \$ | 1,000.00 | PERSONNEL      |
| 892 | BETTEZ      | ROBERT   | \$ | 1,000.00 | PERSONNEL      |
| 893 | CUSKEY      | JEANNE   | \$ | 1,000.00 | PERSONNEL      |
| 894 | DAYTON      | DENISE   | \$ | 1,000.00 | PERSONNEL      |
| 895 | HECKER      | HAROLD   | \$ | 1,000.00 | PERSONNEL      |
| 896 | AGNELLI     | ALAN     | \$ | 1,000.00 | PERSONNEL      |
| 897 | OLIVARI     | KAREN    | \$ | 1,000.00 | PERSONNEL      |
| 898 | MELANSON    | ANNETTE  | \$ | 1,000.00 | PERSONNEL      |
| 899 | FISHER      | DALE     | \$ | 1,000.00 | PERSONNEL      |
| 900 | LANDRY      | ERANA    | \$ | 1,000.00 | PERSONNEL      |
| 901 | ROY         | RONALD   | \$ | 1,000.00 | PERSONNEL      |
| 902 | GIROUARD    | NANCY    | \$ | 1,000.00 | PERSONNEL      |
| 903 | CORMIER     | MARCELLE | \$ | 1,000.00 | PERSONNEL      |
| 904 | JAILLET     | GAYLE    | \$ | 1,000.00 | PERSONNEL      |
| 905 | AWDYCKI     | JOHN     | \$ | 1,000.00 | RECREATION     |
| 906 | DUMAS       | GREGORY  | \$ | 1,000.00 | CONSERV COMM   |
| 907 | LAFOND      | RAYMOND  | \$ | 1,000.00 | ZONING BRD     |
| 908 | FITZSIMMONS | MICHAEL  | \$ | 1,000.00 | LICENSE BRD    |
| 909 | SCHAFFRON   | MARK     | \$ | 1,000.00 | PLANNING BRD   |
| 910 | MARUCA      | ANTHONY  | \$ | 980.77   | HEALTH         |
| 911 | LEAHEY      | ABIGAIL  | \$ | 940.00   | GREENWOOD POOL |
| 912 | GUAY        | MARIO    | \$ | 937.50   | ELECTION & REG |
| 913 | SAMUELS     | EVANDER  | \$ | 900.00   | SCHOOL         |
| 914 | GROGAN      | JOHN     | \$ | 840.00   | SCHOOL         |
| 915 | STAUDER     | AMY      | \$ | 824.00   | GREENWOOD POOL |
| 916 | CORMIER     | MARCELLE | \$ | 812.50   | ELECTION & REG |
| 917 | TOBIA       | GEOFFREY | \$ | 750.00   | HEALTH         |
| 918 | PARKER      | MICHELE  | \$ | 750.00   | HEALTH         |
| 919 | LASHUA      | REBECCA  | \$ | 750.00   | MUN RECREATION |
| 920 | SMITH       | NEVONYA  | \$ | 750.00   | MUN RECREATION |
| 921 | LAROCHE     | BRIAN    | \$ | 750.00   | RECREATION     |
| 922 | MERRIAM     | DENISE   | \$ | 750.00   | RECREATION     |
| 923 | ORWIG       | DAVID    | \$ | 750.00   | CONSERV COMM   |
| 924 | BEAUREGARD  | DAVID    | \$ | 750.00   | CONSERV COMM   |
| 925 | BEAUREGARD  | NORMAN   | \$ | 750.00   | CONSERV COMM   |
| 926 | BURNS       | DUNCAN   | \$ | 750.00   | CONSERV COMM   |
| 927 | DARBY       | PATRICIA | \$ | 750.00   | ELECTION & REG |
| 928 | HEGLIN      | RANDALL  | \$ | 750.00   | ZONING BRD     |
| 929 | ARSENAULT   | KENNETH  | \$ | 750.00   | LICENSE BRD    |
| 930 | BINDER      | NANCY    | \$ | 750.00   | LICENSE BRD    |
| 931 | CORMIER     | STEPHEN  | \$ | 750.00   | PLANNING BRD   |
| 932 | CORMIER     | PAUL     | \$ | 750.00   | PLANNING BRD   |
| 933 | SWARTZ      | ROBERT   | \$ | 750.00   | PLANNING BRD   |
| 934 | BETTEZ      | ROBERT   | \$ | 750.00   | PLANNING BRD   |
| 935 | GIROUARD    | NANCY    | \$ | 748.00   | ELECTION & REG |
| 936 | MCBRIDE     | THOMAS   | \$ | 705.00   | GOLF COURSE    |

|     |            |           |    |        |                |
|-----|------------|-----------|----|--------|----------------|
| 937 | HURD       | FREDERICK | \$ | 678.75 | GOLF COURSE    |
| 938 | SCHAEFFER  | ELAINE    | \$ | 675.00 | MUN RECREATION |
| 939 | CORMIER    | REBECCA   | \$ | 666.25 | SCHOOL         |
| 940 | PRATT      | MALISSA   | \$ | 659.45 | SCHOOL         |
| 941 | MCDERMOTT  | KAELYN    | \$ | 645.00 | MUN RECREATION |
| 942 | LEGER      | CATHY     | \$ | 637.50 | ELECTION & REG |
| 943 | ALLEN      | LOYALL    | \$ | 607.75 | ELECTION & REG |
| 944 | LEBLANC    | RHEAL     | \$ | 607.75 | ELECTION & REG |
| 945 | ROUX       | LYNN      | \$ | 603.50 | ELECTION & REG |
| 946 | PATTERSON  | THOMAS    | \$ | 603.50 | ELECTION & REG |
| 947 | LEBLANC    | DIANNE    | \$ | 599.25 | ELECTION & REG |
| 948 | MEANY      | DIANE     | \$ | 599.25 | ELECTION & REG |
| 949 | MAILLOUX   | ROLAND    | \$ | 596.00 | ELECTION & REG |
| 950 | OLIVARI    | KAREN     | \$ | 584.00 | ELECTION & REG |
| 951 | CROWLEY    | PAUL      | \$ | 576.00 | ELECTION & REG |
| 952 | GALLANT    | JEANNINE  | \$ | 576.00 | ELECTION & REG |
| 953 | MARTIN     | MARCEL    | \$ | 565.25 | ELECTION & REG |
| 954 | MELATTI    | CLIFTON   | \$ | 565.25 | ELECTION & REG |
| 955 | SPANO      | PAUL      | \$ | 565.25 | ELECTION & REG |
| 956 | HERMANSON  | MICHAEL   | \$ | 562.50 | CONSERV COMM   |
| 957 | LEADBETTER | HOWARD    | \$ | 560.00 | ELECTION & REG |
| 958 | BURNS      | PAULETTE  | \$ | 560.00 | ELECTION & REG |
| 959 | DURAN      | YESSANIA  | \$ | 540.00 | MUN RECREATION |
| 960 | ARES       | KEVIN     | \$ | 539.75 | ELECTION & REG |
| 961 | OLIVARI    | JOHN      | \$ | 533.75 | ELECTION & REG |
| 962 | HENDREN    | DAVID     | \$ | 532.00 | ELECTION & REG |
| 963 | GLOTCH     | MARY      | \$ | 532.00 | ELECTION & REG |
| 964 | LEBLANC    | DONALD    | \$ | 518.50 | ELECTION & REG |
| 965 | DIMUCCIO   | MAGGIE    | \$ | 513.75 | SCHOOL         |
| 966 | ANDERSON   | ALICE     | \$ | 498.75 | ELECTION & REG |
| 967 | AMBROSE    | ALICE     | \$ | 498.75 | ELECTION & REG |
| 968 | YABLONSKI  | EDWARD    | \$ | 498.75 | ELECTION & REG |
| 969 | LEADBETTER | BETH      | \$ | 495.00 | ELECTION & REG |
| 970 | COLLETTE   | JUDITH    | \$ | 491.25 | ELECTION & REG |
| 971 | BETTEZ     | ROBERT    | \$ | 491.25 | ELECTION & REG |
| 972 | BETTEZ     | JANE      | \$ | 491.25 | ELECTION & REG |
| 973 | AUGUSTINO  | JOANNE    | \$ | 487.50 | ELECTION & REG |
| 974 | FONTAINE   | VICTORIA  | \$ | 487.50 | ELECTION & REG |
| 975 | LANDRY     | GLORIA    | \$ | 487.50 | ELECTION & REG |
| 976 | LEGER      | G. RONALD | \$ | 484.00 | ELECTION & REG |
| 977 | CUSKEY     | JEANNE    | \$ | 483.75 | ELECTION & REG |
| 978 | EDWARDS    | WILLIAM   | \$ | 480.00 | ELECTION & REG |
| 979 | KING       | JUDITH    | \$ | 480.00 | ELECTION & REG |
| 980 | CORMIER    | CAROL     | \$ | 480.00 | ELECTION & REG |
| 981 | CORMIER    | ROBERT    | \$ | 480.00 | ELECTION & REG |
| 982 | MOSS       | KATHLEEN  | \$ | 480.00 | SCHOOL         |
| 983 | OMALLEY    | GLORIA    | \$ | 476.25 | ELECTION & REG |

|      |             |             |    |        |                |
|------|-------------|-------------|----|--------|----------------|
| 984  | CHANDLER    | ANN         | \$ | 476.25 | ELECTION & REG |
| 985  | JAILLET     | GAYLE       | \$ | 472.50 | ELECTION & REG |
| 986  | OWENS       | ROBERT      | \$ | 472.50 | ELECTION & REG |
| 987  | CORMIER     | JILL        | \$ | 472.50 | ELECTION & REG |
| 988  | LINDSTROM   | HELEN       | \$ | 472.50 | ELECTION & REG |
| 989  | ST.LAURENT  | MARK        | \$ | 471.75 | ELECTION & REG |
| 990  | MELANSON    | ANNETTE     | \$ | 468.75 | ELECTION & REG |
| 991  | BREHIO      | DARLENE     | \$ | 468.75 | ELECTION & REG |
| 992  | HAWKINS     | LEROY       | \$ | 468.00 | POLICE         |
| 993  | HUNT        | DIANNE      | \$ | 465.00 | ELECTION & REG |
| 994  | JOHNSON     | ANN         | \$ | 465.00 | ELECTION & REG |
| 995  | RACETTE     | ODETTE      | \$ | 465.00 | ELECTION & REG |
| 996  | SPAR        | VALERIE     | \$ | 461.25 | ELECTION & REG |
| 997  | PARKER      | NANCY       | \$ | 457.50 | ELECTION & REG |
| 998  | RONN        | DOROTHY     | \$ | 457.50 | ELECTION & REG |
| 999  | LANDRY      | ERANA       | \$ | 453.75 | ELECTION & REG |
| 1000 | KRASKOUSKAS | JACQUELINE  | \$ | 453.75 | ELECTION & REG |
| 1001 | LEGER       | ELAINE      | \$ | 453.75 | ELECTION & REG |
| 1002 | SCOTT       | WALTER      | \$ | 453.75 | ELECTION & REG |
| 1003 | HINIKER     | GEORGE      | \$ | 453.75 | ELECTION & REG |
| 1004 | TWOHIG      | ANN         | \$ | 453.75 | ELECTION & REG |
| 1005 | BOUDREAU    | ANITA       | \$ | 453.75 | ELECTION & REG |
| 1006 | GRENINGER   | SUSAN       | \$ | 453.75 | ELECTION & REG |
| 1007 | BOURGEOIS   | GLORIA      | \$ | 453.75 | ELECTION & REG |
| 1008 | CORMIER     | VAL         | \$ | 450.00 | ELECTION & REG |
| 1009 | WILLIAMS    | MONICA      | \$ | 450.00 | ELECTION & REG |
| 1010 | WHITTEMORE  | MARJORIE    | \$ | 446.25 | ELECTION & REG |
| 1011 | RICHARD     | JULIE       | \$ | 440.00 | SCHOOL         |
| 1012 | MERCHANT    | CHRISTOPHER | \$ | 435.00 | MUN RECREATION |
| 1013 | AVALLONE    | SUSAN       | \$ | 431.25 | ELECTION & REG |
| 1014 | HALL        | DEREK       | \$ | 416.00 | POLICE         |
| 1015 | BERNARD     | JOHN        | \$ | 416.00 | POLICE         |
| 1016 | REIDA-ALLEN | PAMELA      | \$ | 378.75 | ELECTION & REG |
| 1017 | LEMIEUX     | ABIGAIL     | \$ | 375.00 | MUN RECREATION |
| 1018 | SAKKINEN    | NANCY       | \$ | 375.00 | SCHOOL         |
| 1019 | ROY         | RONALD      | \$ | 348.50 | ELECTION & REG |
| 1020 | BRIERLY     | SHAUNA      | \$ | 345.00 | MUN RECREATION |
| 1021 | LEGER       | ZACKARY     | \$ | 330.00 | SCHOOL         |
| 1022 | GOGUEN      | KRISTINA    | \$ | 330.00 | SCHOOL         |
| 1023 | LUBELCZYK   | JAIME       | \$ | 300.00 | ELECTION & REG |
| 1024 | WHELAN      | CHRISTAL    | \$ | 285.00 | SCHOOL         |
| 1025 | FORTE       | DORIS       | \$ | 270.00 | ELECTION & REG |
| 1026 | ROY         | JUDY        | \$ | 262.50 | ELECTION & REG |
| 1027 | PHILLIPS    | JAYDEN      | \$ | 255.00 | MUN RECREATION |
| 1028 | ALLARD      | NANCY       | \$ | 251.25 | ELECTION & REG |
| 1029 | LUCIES      | FREDERICK   | \$ | 247.50 | ELECTION & REG |
| 1030 | BLAIS       | RACHEL      | \$ | 247.50 | ELECTION & REG |

|      |                |          |    |        |                |
|------|----------------|----------|----|--------|----------------|
| 1031 | BREDBERG       | LINDA    | \$ | 240.00 | ELECTION & REG |
| 1032 | CANU           | OTTAVIO  | \$ | 236.25 | ELECTION & REG |
| 1033 | OLLENDORF-TALB | TRENT    | \$ | 235.48 | DPW            |
| 1034 | MARION         | MCCANN   | \$ | 232.50 | ELECTION & REG |
| 1035 | SUCHOCKI       | MARY     | \$ | 228.75 | ELECTION & REG |
| 1036 | DIVITO         | MASSIMO  | \$ | 225.00 | MUN RECREATION |
| 1037 | DAYTON         | DENISE   | \$ | 225.00 | ELECTION & REG |
| 1038 | PRENTISS       | SUSAN    | \$ | 225.00 | ELECTION & REG |
| 1039 | CORNETT        | MELORY   | \$ | 200.00 | ZONING BRD     |
| 1040 | ANTAYA         | DAVID    | \$ | 200.00 | ZONING BRD     |
| 1041 | BOKUM          | KELLY    | \$ | 187.50 | SCHOOL         |
| 1042 | SANTIAGO       | JASMIN   | \$ | 187.50 | SCHOOL         |
| 1043 | DURAN          | YESSICA  | \$ | 183.75 | MUN RECREATION |
| 1044 | GRICZIKA       | MALLORY  | \$ | 152.00 | GREENWOOD POOL |
| 1045 | CHIPMAN        | JUSTIN   | \$ | 150.00 | MUN RECREATION |
| 1046 | BOUDREAU       | TREVOR   | \$ | 150.00 | MUN RECREATION |
| 1047 | HASTINGS       | JONATHAN | \$ | 150.00 | MUN RECREATION |
| 1048 | WARREN         | ERIN     | \$ | 150.00 | SCHOOL         |
| 1049 | BASTARACHE     | KENDALL  | \$ | 148.75 | SCHOOL         |
| 1050 | CASAVANT       | AVA      | \$ | 135.00 | MUN RECREATION |
| 1051 | SEPPELIN       | ANI      | \$ | 128.00 | GREENWOOD POOL |
| 1052 | KOETSCH        | BRIDGET  | \$ | 101.25 | ELECTION & REG |
| 1053 | RAFFERTY       | JEANNE   | \$ | 90.00  | ELECTION & REG |
| 1054 | ANDREWS        | JAMARI   | \$ | 75.00  | MUN RECREATION |
| 1055 | DRAGON         | KATHLEEN | \$ | 60.00  | PERSONNEL      |
| 1056 | ASCHIM         | TRINE    | \$ | 60.00  | PERSONNEL      |
| 1057 | CARON          | RILEY    | \$ | 45.00  | MUN RECREATION |
| 1058 | WHITE          | MARCIA   | \$ | 15.00  | ELECTION & REG |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |
|      |                |          |    |        |                |

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |





City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication regarding Federal Earmark received by the City to replace the James Street Pump Station

Dear Madam President and Councilors,

On March 9, 2024, President Biden signed HR4366: Consolidated Appropriations Act, 2024. Included in this legislation was a federal earmark submitted by Congresswoman Lori Trahan and co-sponsored by Senators Ed Markey and Elizabeth Warren, to fund \$922,832 toward the replacement of the James Street Pump Station.

This is the second year in a row that the City has been awarded close to \$1 million in funding through the Congressional Directed Spending Appropriations (formerly known as earmarks).

These funds are highly competitive as each member of Congress is only allocated a certain amount and even then, the final appropriations must be adopted by both houses of Congress and signed by the President.

I would like to publicly thank and acknowledge DPW Business Manager, Chris Coughlin, who authored the applications for both last year's \$1 million earmark to replace the water transmission line from the Crystal Lake Treatment Plant to the Reservoir Hill Water Towers, and this year's successful application for the James Street Pump Station.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 21 PM 1:44  
CITY OF GARDNER OFFICE  
GARDNER MA

|                                 |                                          |    |                                                                                                     |           |              |                |     |
|---------------------------------|------------------------------------------|----|-----------------------------------------------------------------------------------------------------|-----------|--------------|----------------|-----|
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | LA | City of Andra for Wastewater Upgrades                                                               | 3,000,000 | Carter (LA)  | Cassidy        | H/S |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | LA | Lafayette Consolidated Government for the North Lafayette Galvanized Water Line Replacement Project | 5,000,000 | Higgins (LA) | Cassidy        | H/S |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | LA | The Town of Livingston for Drinking Water Storage and Distribution Systems Improvements             | 720,000   | Graves (LA)  | Cassidy        | H/S |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | LA | Town of Pollock for Water and Wastewater System Improvements                                        | 2,500,000 | Letlow       |                | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | City of Amstbury for Water Main Upgrades                                                            | 959,752   | Moulton      |                | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | City of Attleboro for Cleaning and Lining Large Watermain near Wading River Water Treatment Plant   | 959,752   | Auchincloss  |                | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | City of Gardner for James Street Pump Station Upgrades                                              | 922,832   | Traban       | Warren, Markey | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | City of New Bedford for Quittacas Water Treatment Plant Upgrades Project                            | 959,752   | Keating      |                | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | City of Woburn for Horn Pond Treatment Plant PRAS Removal Project                                   | 959,757   | Clark        | Warren, Markey | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | Town of Bellingham for PRAS Treatment Project                                                       | 959,752   | Auchincloss  | Warren, Markey | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | Town of Groveland for Water Main Re-placements                                                      | 959,752   | Moulton      |                | H   |
| Environmental Protection Agency | STAG—Drinking Water State Revolving Fund | MA | Town of Manchester-By-The-Sea for PRAS Filtration System Project                                    | 959,752   | Moulton      |                | H   |

MARCH 09, 2024

## Press Release: Bill Signed: H.R. 4366

On Saturday, March 9, 2024, the President signed into law:

H.R. 4366, the “Consolidated Appropriations Act, 2024,” which provides in divisions A through F, full-year funding through September 30, 2024, for departments and agencies of the Federal Government covered by 6 of 12 appropriations bills. Division G includes extensions for existing authorities.

Thank you to Leaders Schumer and McConnell, Senators Murray and Collins, Speaker Mike Johnson, Leader Jeffries, and Representatives Granger and DeLauro, for their leadership.

###



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RECEIVED  
2024 MAR 21 PM 1:43  
CITY OF GARDNER OFFICE  
GARDNER, MA

RE: A Communication regarding funds received from the National Opioid Distributor Settlement

Dear Madam President and Councilors,

As the Administration has done in the past, attached, please find the latest update on funds received by the City from the National Opioid Distributor Settlement.

Information on Gardner can be found on page 2 of the attached packet.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

# National Opioid Settlements



## PAYMENT ALLOCATIONS TO MASSACHUSETTS

(As of 2/15/24)

| State / Subdivision                                     | Walmar <sup>1</sup> Initial Payment I | Walmar <sup>2</sup> Second Payment I | Walgreens Payment I | Walgreens Payment 2 | CVS Payment I  | Allergan Payment I | Teva Payment I | TOTAL           |
|---------------------------------------------------------|---------------------------------------|--------------------------------------|---------------------|---------------------|----------------|--------------------|----------------|-----------------|
| 1. Massachusetts (Opioid Recovery and Remediation Fund) | \$14,370,409.64                       | \$2,982,643.34                       | \$5,497,967.02      | \$3,698,466.07      | \$4,752,378.17 | \$4,267,697.69     | \$3,851,173.65 | \$59,420,735.58 |
| 2. Massachusetts (Attorney General)                     | \$189,515.59                          | \$0.00                               | \$0.00              | \$46,293.67         | \$44,130.59    | \$36,270.56        | \$28,870.02    | \$345,015.63    |
| 3. Abington Town                                        | \$22,546.27                           | \$36,786.02                          | \$8,790.74          | \$5,802.48          | \$7,492.77     | \$6,736.82         | \$6,088.43     | \$94,243.53     |
| 4. Acton Town                                           | \$14,898.24                           | \$24,307.66                          | \$5,808.79          | \$3,834.19          | \$4,951.11     | \$4,451.59         | \$4,023.14     | \$62,274.72     |
| 5. Acushnet Town                                        | \$14,530.37                           | \$23,707.45                          | \$5,665.36          | \$3,739.52          | \$4,828.86     | \$4,341.67         | \$3,923.80     | \$60,737.03     |
| 6. Adams Town                                           | \$1,781.73                            | \$2,907.03                           | \$694.69            | \$458.54            | \$592.12       | \$481.14           | \$7,447.63     | \$17,434.46     |
| 7. Agawam Town City                                     | \$40,773.75                           | \$66,525.59                          | \$15,897.59         | \$10,493.47         | \$13,550.28    | \$12,183.18        | \$11,010.60    | \$292.42        |
| 8. Alford Town                                          | \$69.96                               | \$114.14                             | \$27.28             | \$18.00             | \$23.25        | \$20.90            | \$18.89        | \$101,311.47    |
| 9. Amesbury Town City                                   | \$24,237.16                           | \$39,544.85                          | \$9,450.02          | \$6,237.64          | \$8,054.70     | \$7,242.06         | \$6,545.04     | \$144,291.55    |
| 10. Amherst Town                                        | \$34,519.47                           | \$56,321.23                          | \$13,459.06         | \$8,883.88          | \$11,471.81    | \$10,314.41        | \$9,321.69     | \$278,806.31    |
| 11. Andover Town                                        | \$66,699.99                           | \$108,826.30                         | \$26,006.18         | \$17,165.81         | \$22,166.32    | \$19,929.94        | \$18,011.77    | \$1,934.96      |
| 12. Aquinnah Town                                       | \$462.91                              | \$755.27                             | \$180.49            | \$119.13            | \$153.84       | \$136.32           | \$125.00       | \$131,508.11    |
| 13. Arlington Town                                      | \$31,461.23                           | \$51,331.48                          | \$12,266.66         | \$8,096.82          | \$10,455.47    | \$9,400.61         | \$8,495.84     | \$5,501.76      |
| 14. Ashburnham Town                                     | \$1,316.21                            | \$2,147.50                           | \$338.74            | \$338.74            | \$437.41       | \$393.28           | \$355.43       | \$1,071.46      |
| 15. Ashfield Town                                       | \$256.33                              | \$418.22                             | \$99.94             | \$65.97             | \$85.19        | \$76.59            | \$69.22        | \$63,352.30     |
| 16. Ashland Town                                        | \$15,156.03                           | \$24,728.27                          | \$5,909.30          | \$3,900.54          | \$5,036.78     | \$4,528.62         | \$4,092.76     | \$14,113.92     |
| 17. Athol Town                                          | \$3,376.53                            | \$5,509.08                           | \$1,316.50          | \$868.98            | \$1,122.12     | \$1,008.91         | \$911.80       | \$367,302.27    |
| 18. Attleboro City                                      | \$87,871.25                           | \$143,368.88                         | \$34,260.80         | \$22,614.42         | \$29,202.13    | \$26,255.90        | \$23,728.89    | \$119,200.19    |
| 19. Auburn Town                                         | \$28,516.76                           | \$46,527.34                          | \$11,118.62         | \$7,339.03          | \$9,476.93     | \$8,520.80         | \$7,700.71     | \$29,043.21     |
| 20. Avon Town                                           | \$6,948.13                            | \$11,336.42                          | \$2,709.06          | \$1,788.16          | \$2,309.06     | \$2,076.10         | \$1,876.28     | \$7,034.62      |
| 21. Averton                                             | \$1,682.92                            | \$2,745.82                           | \$656.17            | \$433.11            | \$559.28       | \$502.86           | \$454.46       | \$25,101.86     |
| 22. Barnstable County                                   | \$6,005.22                            | \$9,797.99                           | \$2,341.42          | \$1,545.50          | \$1,995.71     | \$1,794.36         | \$1,621.66     | \$336,728.10    |
| 23. Barnstable Town City                                | \$80,556.86                           | \$131,434.88                         | \$31,408.94         | \$20,732.00         | \$26,771.35    | \$24,070.37        | \$21,753.70    | \$3,788.82      |
| 24. Barre Town                                          | \$906.41                              | \$1,478.89                           | \$353.41            | \$233.27            | \$301.23       | \$270.84           | \$244.77       | \$2,640.94      |
| 25. Becker Town                                         | \$631.80                              | \$1,030.84                           | \$246.34            | \$162.60            | \$209.97       | \$188.78           | \$170.61       | \$77,837.09     |
| 26. Bedford Town                                        | \$18,621.29                           | \$30,382.10                          | \$7,260.40          | \$4,792.35          | \$6,188.39     | \$5,564.04         | \$5,028.52     | \$8,857.34      |
| 27. Belchertown Town                                    | \$32,799.91                           | \$53,515.64                          | \$12,788.61         | \$8,441.34          | \$10,900.35    | \$9,800.60         | \$9,000.35     | \$76,978.95     |
| 28. Bellingham Town                                     | \$18,416.00                           | \$30,047.15                          | \$7,180.36          | \$4,739.51          | \$6,120.16     | \$5,502.69         | \$4,973.08     | \$95,005.66     |
| 29. Belmont Town                                        | \$22,728.60                           | \$37,083.50                          | \$8,861.83          | \$5,849.40          | \$7,553.36     | \$6,791.30         | \$6,137.67     | \$47,604.95     |
| 30. Berkley Town                                        | \$11,388.73                           | \$18,581.61                          | \$4,440.44          | \$2,930.99          | \$3,784.80     | \$3,402.95         | \$3,075.43     | \$15,613.19     |
| 31. Berlin Town                                         | \$3,735.21                            | \$6,094.28                           | \$1,456.35          | \$961.29            | \$1,241.32     | \$1,116.08         | \$1,008.66     | \$1,599.65      |
| 32. Bernardston Town                                    | \$382.69                              | \$624.39                             | \$149.21            | \$98.49             | \$127.18       | \$114.35           | \$103.34       | \$188,477.86    |
| 33. Beverly City                                        | \$45,090.34                           | \$73,568.45                          | \$17,580.62         | \$11,604.39         | \$14,984.81    | \$13,472.98        | \$12,176.27    | \$151,946.56    |
| 34. Billerica Town                                      | \$36,350.81                           | \$59,309.21                          | \$14,173.10         | \$9,355.19          | \$12,080.41    | \$10,861.61        | \$9,816.23     | \$8,693.57      |
| 35. Blackstone Town                                     | \$2,079.80                            | \$3,393.36                           | \$810.91            | \$535.25            | \$691.18       | \$621.44           | \$561.63       | \$353.55        |
| 36. Blandford Town                                      | \$84.58                               | \$138.00                             | \$32.98             | \$21.77             | \$28.11        | \$25.27            | \$22.84        | \$4,321.34      |
| 37. Bolton Town                                         | \$1,033.81                            | \$1,686.75                           | \$403.08            | \$266.06            | \$343.57       | \$308.90           | \$279.17       | \$268,215.93    |
| 38. Boston City                                         | \$993,239.58                          | \$1,620,548.78                       | \$387,261.87        | \$255,618.71        | \$330,081.96   | \$296,779.69       | \$268,215.93   | \$415,746.52    |
| 39. Bourne Town                                         | \$35,534.13                           | \$57,976.73                          | \$13,854.68         | \$9,145.01          | \$11,809.01    | \$10,617.59        | \$9,595.69     | \$148,532.84    |
| 40. Boxborough Town                                     | \$3,749.71                            | \$6,117.95                           | \$1,462.00          | \$965.02            | \$1,246.14     | \$1,120.41         | \$1,012.58     | \$15,673.81     |
| 41. Boxford Town                                        | \$8,567.27                            | \$13,978.18                          | \$3,340.36          | \$2,204.86          | \$2,847.15     | \$2,559.90         | \$2,313.52     | \$35,811.24     |
| 42. Boylston Town                                       | \$5,281.06                            | \$8,616.46                           | \$2,059.07          | \$1,359.13          | \$1,755.05     | \$1,577.98         | \$1,426.11     | \$22,074.86     |
| 43. Braintree Town City                                 | \$41,856.73                           | \$68,292.56                          | \$16,319.84         | \$10,772.19         | \$13,910.19    | \$12,506.78        | \$11,303.06    | \$174,961.35    |
| 44. Brewster Town                                       | \$12,062.15                           | \$19,680.35                          | \$4,703.00          | \$3,104.30          | \$4,008.60     | \$3,604.17         | \$3,257.28     | \$50,419.85     |
| 45. Bridgewater Town                                    | \$5,356.94                            | \$8,740.28                           | \$2,088.66          | \$1,378.66          | \$1,780.27     | \$1,600.65         | \$1,446.60     | \$22,392.06     |
| 46. Bridgford Town                                      | \$3,339.77                            | \$5,449.10                           | \$1,302.17          | \$859.52            | \$1,109.90     | \$997.92           | \$901.88       | \$13,960.26     |
| 47. Bristol County                                      | \$9,532.40                            | \$15,552.86                          | \$3,716.66          | \$2,433.24          | \$3,167.89     | \$2,848.28         | \$2,574.14     | \$39,845.47     |
| 48. Brockton City                                       | \$198,805.57                          | \$324,366.99                         | \$77,513.84         | \$51,164.32         | \$66,068.79    | \$59,403.05        | \$53,685.76    | \$831,008.32    |
| 49. Brookline Town                                      | \$77,426.50                           | \$126,327.45                         | \$30,188.42         | \$19,926.37         | \$25,731.04    | \$23,135.02        | \$20,908.37    | \$323,643.17    |

|      |                       |              |              |              |              |              |              |              |                |
|------|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 50.  | Buckland Town         | \$294.84     | \$481.06     | \$114.96     | \$75.88      | \$97.98      | \$88.10      | \$79.62      | \$1,232.44     |
| 51.  | Burlington Town       | \$28,498.63  | \$46,497.76  | \$11,111.55  | \$7,334.37   | \$9,470.91   | \$8,515.38   | \$7,695.81   | \$119,124.41   |
| 52.  | Cambridge City        | \$404,307.60 | \$659,659.78 | \$157,638.62 | \$104,052.02 | \$134,363.00 | \$120,806.99 | \$109,179.84 | \$1,690,007.85 |
| 53.  | Canton Town           | \$27,325.61  | \$44,583.89  | \$10,654.19  | \$7,032.48   | \$9,081.08   | \$8,164.88   | \$7,379.05   | \$114,221.18   |
| 54.  | Carlisle Town         | \$4,940.90   | \$8,061.46   | \$1,926.44   | \$1,271.58   | \$1,642.00   | \$1,476.34   | \$1,334.25   | \$20,652.97    |
| 55.  | Carver Town           | \$20,467.61  | \$33,394.51  | \$7,980.27   | \$5,267.51   | \$6,801.97   | \$6,115.71   | \$5,527.10   | \$85,554.68    |
| 56.  | Charlmont Town        | \$626.98     | \$1,022.97   | \$244.46     | \$161.36     | \$208.36     | \$187.34     | \$169.31     | \$2,620.78     |
| 57.  | Charlton Town         | \$2,867.74   | \$4,678.95   | \$1,118.13   | \$738.04     | \$953.03     | \$856.88     | \$774.41     | \$11,987.18    |
| 58.  | Chatham Town          | \$15,826.57  | \$25,822.30  | \$6,170.75   | \$4,073.10   | \$5,259.62   | \$4,728.98   | \$4,273.83   | \$66,155.15    |
| 59.  | Chelmsford Town       | \$29,699.51  | \$48,457.10  | \$11,579.77  | \$7,643.42   | \$9,870.00   | \$8,874.20   | \$8,020.10   | \$124,144.10   |
| 60.  | Chelsea City          | \$49,170.30  | \$80,225.22  | \$19,171.39  | \$12,654.40  | \$16,340.70  | \$14,692.07  | \$13,278.02  | \$205,532.10   |
| 61.  | Cheshire Town         | \$148.66     | \$242.55     | \$57.96      | \$38.26      | \$49.40      | \$44.42      | \$40.14      | \$621.39       |
| 62.  | Chester Town          | \$909.30     | \$1,483.59   | \$354.53     | \$234.01     | \$302.18     | \$271.70     | \$245.55     | \$3,800.86     |
| 63.  | Chesterfield Town     | \$1,578.05   | \$2,574.71   | \$615.28     | \$406.12     | \$524.43     | \$471.52     | \$426.14     | \$6,596.25     |
| 64.  | Chicopee City         | \$82,797.86  | \$135,091.25 | \$32,282.70  | \$21,308.74  | \$27,516.10  | \$24,739.98  | \$22,358.86  | \$346,095.49   |
| 65.  | Chilmark Town         | \$585.31     | \$954.98     | \$228.21     | \$150.64     | \$194.52     | \$174.89     | \$158.06     | \$2,446.61     |
| 66.  | Clarksburg Town       | \$2,854.04   | \$4,656.59   | \$1,112.78   | \$734.51     | \$948.48     | \$852.79     | \$770.71     | \$11,929.90    |
| 67.  | Clinton Town          | \$22,272.48  | \$36,339.31  | \$8,683.99   | \$5,732.01   | \$7,401.78   | \$6,655.01   | \$6,014.49   | \$93,099.07    |
| 68.  | Cohasset Town         | \$13,436.87  | \$21,923.32  | \$5,239.01   | \$3,458.09   | \$4,465.46   | \$4,014.93   | \$3,628.51   | \$56,166.19    |
| 69.  | Colrain Town          | \$150.43     | \$245.43     | \$58.65      | \$38.71      | \$49.99      | \$44.95      | \$40.62      | \$628.78       |
| 70.  | Concord Town          | \$16,430.05  | \$26,806.92  | \$6,406.04   | \$4,228.41   | \$5,460.18   | \$4,909.29   | \$4,436.80   | \$68,677.69    |
| 71.  | Conway Town           | \$3,329.87   | \$5,432.95   | \$1,298.31   | \$856.97     | \$1,106.61   | \$994.96     | \$899.20     | \$13,918.87    |
| 72.  | Cummington Town       | \$91.63      | \$149.50     | \$35.73      | \$23.58      | \$30.45      | \$27.38      | \$24.74      | \$383.01       |
| 73.  | Dalton Town           | \$1,155.39   | \$1,885.11   | \$450.48     | \$297.35     | \$383.97     | \$345.23     | \$312.00     | \$4,829.53     |
| 74.  | Danvers Town          | \$37,913.95  | \$61,859.60  | \$14,782.56  | \$9,757.48   | \$12,599.89  | \$11,328.68  | \$10,238.34  | \$158,480.50   |
| 75.  | Dartmouth Town        | \$51,704.40  | \$84,359.81  | \$20,159.43  | \$13,306.57  | \$17,182.85  | \$15,449.26  | \$13,962.34  | \$216,124.66   |
| 76.  | Deatham Town          | \$29,945.58  | \$48,858.58  | \$11,675.71  | \$7,706.75   | \$9,951.77   | \$8,947.73   | \$8,086.55   | \$125,172.67   |
| 77.  | Deerfield Town        | \$8,195.31   | \$13,371.30  | \$3,195.33   | \$2,109.13   | \$2,723.54   | \$2,448.76   | \$2,213.08   | \$34,256.45    |
| 78.  | Dennis Town           | \$9,110.76   | \$14,864.92  | \$3,552.26   | \$2,344.73   | \$3,027.77   | \$2,722.29   | \$2,460.28   | \$38,083.01    |
| 79.  | Dighton Town          | \$2,148.16   | \$3,504.89   | \$837.56     | \$552.85     | \$713.90     | \$641.87     | \$580.09     | \$8,979.32     |
| 80.  | Douglas Town          | \$15,581.08  | \$25,421.75  | \$6,075.03   | \$4,009.92   | \$5,178.04   | \$4,655.62   | \$4,207.54   | \$65,128.98    |
| 81.  | Dover Town            | \$6,417.91   | \$10,471.32  | \$2,502.33   | \$1,651.70   | \$2,132.85   | \$1,917.67   | \$1,733.10   | \$26,826.88    |
| 82.  | Dracut Town           | \$19,212.43  | \$31,346.60  | \$7,490.88   | \$4,944.48   | \$6,384.84   | \$5,740.67   | \$5,188.15   | \$80,308.05    |
| 83.  | Dudley Town           | \$1,684.61   | \$2,748.58   | \$656.83     | \$433.55     | \$559.85     | \$503.36     | \$454.92     | \$7,041.70     |
| 84.  | Dukes County          | \$509.51     | \$831.30     | \$198.66     | \$131.13     | \$169.32     | \$152.24     | \$137.59     | \$2,129.75     |
| 85.  | Dunstable Town        | \$390.73     | \$637.51     | \$152.34     | \$100.56     | \$129.85     | \$116.75     | \$105.51     | \$1,633.25     |
| 86.  | Duxbury Town          | \$35,140.32  | \$57,334.21  | \$13,701.13  | \$9,043.66   | \$11,678.14  | \$10,499.92  | \$9,489.35   | \$146,886.73   |
| 87.  | East Bridgewater Town | \$21,674.32  | \$35,363.36  | \$8,450.77   | \$5,578.07   | \$7,203.00   | \$6,476.28   | \$5,852.97   | \$90,598.77    |
| 88.  | East Brookfield Town  | \$491.75     | \$802.34     | \$191.73     | \$126.56     | \$163.42     | \$146.94     | \$132.79     | \$2,055.53     |
| 89.  | East Longmeadow Town  | \$25,502.61  | \$41,609.51  | \$9,943.41   | \$6,563.31   | \$8,475.25   | \$7,620.17   | \$6,886.76   | \$106,601.02   |
| 90.  | Eastham Town          | \$7,389.74   | \$12,056.95  | \$2,881.24   | \$1,901.81   | \$2,455.82   | \$2,208.05   | \$1,995.54   | \$30,889.15    |
| 91.  | Easthampton Town City | \$25,077.67  | \$40,916.20  | \$9,777.73   | \$6,453.95   | \$8,334.03   | \$7,493.20   | \$6,772.01   | \$104,824.79   |
| 92.  | Easton Town           | \$53,309.99  | \$86,979.46  | \$20,785.45  | \$13,719.78  | \$17,164.44  | \$15,929.01  | \$14,395.91  | \$222,836.04   |
| 93.  | Edgartown Town        | \$7,604.72   | \$12,407.71  | \$2,965.06   | \$1,957.14   | \$2,527.27   | \$2,272.29   | \$2,053.59   | \$31,787.78    |
| 94.  | Efremont Town         | \$476.59     | \$777.59     | \$185.82     | \$122.65     | \$158.38     | \$142.40     | \$128.70     | \$1,992.13     |
| 95.  | Erving Town           | \$4,824.52   | \$7,871.59   | \$1,881.07   | \$1,241.63   | \$1,603.33   | \$1,441.57   | \$1,302.82   | \$20,166.53    |
| 96.  | Essex Town            | \$1,064.29   | \$1,736.47   | \$414.96     | \$273.90     | \$353.69     | \$318.01     | \$287.40     | \$4,448.72     |
| 97.  | Everett City          | \$41,020.97  | \$66,928.96  | \$15,993.99  | \$10,557.10  | \$13,632.44  | \$12,257.05  | \$11,077.37  | \$171,467.88   |
| 98.  | Fairhaven Town        | \$30,664.23  | \$50,031.11  | \$11,955.91  | \$7,891.70   | \$10,190.60  | \$9,162.46   | \$8,280.62   | \$128,176.63   |
| 99.  | Fall River City       | \$62,287.40  | \$101,626.82 | \$24,285.72  | \$16,030.20  | \$20,699.89  | \$18,611.92  | \$17,820.19  | \$260,361.68   |
| 100. | Falmouth Town         | \$64,924.26  | \$105,929.06 | \$25,313.82  | \$16,708.81  | \$21,576.19  | \$19,399.35  | \$17,532.25  | \$271,383.74   |
| 101. | Fitchburg City        | \$1,604.65   | \$2,618.11   | \$625.65     | \$412.97     | \$533.27     | \$479.47     | \$433.32     | \$6,707.44     |
| 102. | Florida Town          | \$24,304.22  | \$39,654.25  | \$9,476.16   | \$6,254.90   | \$8,076.99   | \$7,262.09   | \$6,563.15   | \$101,591.76   |
| 103. | Foxborough Town       | \$64,817.92  | \$105,755.55 | \$25,272.36  | \$16,681.45  | \$21,540.85  | \$19,367.57  | \$17,503.53  | \$270,939.23   |
| 104. | Franklin Town         | \$42,321.48  | \$69,050.83  | \$16,501.05  | \$10,891.79  | \$14,064.64  | \$11,428.56  | \$11,428.56  | \$176,903.99   |
| 105. | Franklin Town City    | \$3,259.64   | \$5,318.37   | \$1,270.93   | \$838.90     | \$1,083.27   | \$973.98     | \$880.24     | \$13,625.33    |
| 106. | Freetown Town         | \$28,928.98  | \$47,199.92  | \$11,279.35  | \$7,445.12   | \$9,613.93   | \$8,643.97   | \$7,812.03   | \$120,923.30   |
| 107. | Gardner City          |              |              |              |              |              |              |              |                |

|                            |              |              |             |             |             |             |             |              |
|----------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 108. Georgetown, Town      | \$12,782.17  | \$20,855.11  | \$4,983.74  | \$3,289.60  | \$4,247.88  | \$3,819.31  | \$3,451.72  | \$83,429.53  |
| 109. Gill Town             | \$303.26     | \$494.79     | \$118.24    | \$78.05     | \$100.78    | \$90.61     | \$81.89     | \$1,267.82   |
| 110. Gloucester City       | \$39,623.38  | \$64,648.67  | \$15,449.07 | \$10,197.42 | \$13,167.98 | \$11,839.45 | \$10,699.96 | \$165,625.93 |
| 111. Goshten Town          | \$193.44     | \$315.61     | \$75.42     | \$49.78     | \$64.28     | \$57.80     | \$52.24     | \$808.57     |
| 112. Gosnold Town          | \$109.36     | \$178.42     | \$42.64     | \$28.14     | \$36.34     | \$32.68     | \$29.53     | \$457.11     |
| 113. Grafton Town          | \$26,180.52  | \$42,715.59  | \$10,207.73 | \$6,737.78  | \$8,700.54  | \$7,822.73  | \$7,069.83  | \$109,434.72 |
| 114. Granby Town           | \$13,348.22  | \$21,778.67  | \$5,204.44  | \$3,435.28  | \$4,436.00  | \$3,988.44  | \$3,604.37  | \$55,795.62  |
| 115. Granville Town        | \$1,932.51   | \$3,153.05   | \$753.48    | \$497.33    | \$642.23    | \$571.43    | \$521.86    | \$8,077.91   |
| 116. Great Barrington Town | \$2,241.91   | \$3,657.86   | \$874.12    | \$576.98    | \$745.05    | \$669.88    | \$605.41    | \$9,371.21   |
| 117. Greenfield Town City  | \$42,473.62  | \$69,299.06  | \$16,560.37 | \$10,930.95 | \$14,115.20 | \$12,691.10 | \$11,469.64 | \$177,539.94 |
| 118. Groton Town           | \$1,059.86   | \$1,729.24   | \$413.24    | \$272.76    | \$352.22    | \$316.69    | \$286.21    | \$4,430.22   |
| 119. Groveland Town        | \$1,028.74   | \$1,678.47   | \$401.10    | \$264.76    | \$341.88    | \$307.39    | \$277.80    | \$4,300.14   |
| 120. Hadley Town           | \$9,735.01   | \$15,883.43  | \$3,795.66  | \$2,505.39  | \$3,235.22  | \$2,908.82  | \$2,628.86  | \$40,692.39  |
| 121. Halifax Town          | \$6,987.42   | \$11,400.53  | \$2,724.38  | \$1,798.27  | \$2,322.12  | \$2,087.84  | \$1,886.89  | \$29,207.45  |
| 122. Hamilton Town         | \$1,396.92   | \$2,279.19   | \$544.66    | \$339.51    | \$464.24    | \$417.40    | \$377.23    | \$5,839.15   |
| 123. Hampden Town          | \$811.75     | \$1,324.43   | \$316.50    | \$208.91    | \$269.77    | \$242.55    | \$219.21    | \$3,393.12   |
| 124. Hancock Town          | \$752.04     | \$1,227.02   | \$293.22    | \$193.54    | \$249.93    | \$224.71    | \$203.08    | \$3,143.54   |
| 125. Hanover Town          | \$27,984.34  | \$45,658.67  | \$10,911.03 | \$7,202.01  | \$9,300.00  | \$8,361.71  | \$7,556.93  | \$116,974.69 |
| 126. Hanson Town           | \$2,874.99   | \$4,690.78   | \$1,120.95  | \$739.90    | \$955.44    | \$859.05    | \$776.37    | \$12,017.48  |
| 127. Hardwick Town         | \$436.57     | \$712.30     | \$170.22    | \$112.36    | \$145.09    | \$130.45    | \$117.89    | \$1,824.88   |
| 128. Harvard Town          | \$15,458.54  | \$25,221.83  | \$6,027.25  | \$3,978.39  | \$5,137.32  | \$4,619.01  | \$4,174.45  | \$64,616.79  |
| 129. Harwich Town          | \$26,898.03  | \$43,886.26  | \$10,487.48 | \$6,922.44  | \$8,938.99  | \$8,037.12  | \$7,263.59  | \$112,433.91 |
| 130. Haverhill City        | \$76,468.35  | \$124,764.16 | \$29,814.84 | \$19,679.79 | \$25,412.62 | \$22,848.72 | \$20,649.63 | \$319,638.11 |
| 131. Hawley Town           | \$25.27      | \$41.24      | \$9.85      | \$6.50      | \$8.40      | \$7.55      | \$6.82      | \$105.63     |
| 132. Heath Town            | \$110.72     | \$180.64     | \$43.17     | \$28.49     | \$36.79     | \$33.08     | \$29.90     | \$462.79     |
| 133. Hingham Town          | \$45,345.38  | \$73,984.57  | \$17,680.06 | \$11,670.02 | \$15,069.57 | \$13,549.19 | \$12,245.14 | \$189,543.93 |
| 134. Hinsdale Town         | \$347.60     | \$567.14     | \$135.53    | \$89.46     | \$115.52    | \$103.86    | \$93.87     | \$1,452.98   |
| 135. Holbrook Town         | \$11,480.21  | \$18,730.87  | \$4,476.11  | \$2,954.53  | \$3,815.20  | \$3,430.28  | \$3,100.13  | \$47,987.33  |
| 136. Holden Town           | \$3,228.03   | \$5,266.79   | \$1,258.60  | \$830.76    | \$1,072.77  | \$964.54    | \$871.70    | \$13,493.19  |
| 137. Holland Town          | \$2,235.38   | \$3,647.21   | \$871.57    | \$575.30    | \$742.88    | \$667.93    | \$603.65    | \$9,343.92   |
| 138. Holliston Town        | \$15,703.14  | \$25,620.91  | \$6,122.62  | \$4,041.34  | \$5,218.60  | \$4,692.09  | \$4,240.50  | \$65,639.20  |
| 139. Holyoke City          | \$90,758.47  | \$148,079.62 | \$35,386.52 | \$23,357.47 | \$30,161.64 | \$27,118.60 | \$24,508.56 | \$379,370.88 |
| 140. Hopedale Town         | \$12,886.99  | \$21,026.14  | \$5,024.61  | \$3,316.58  | \$4,282.72  | \$3,850.63  | \$3,480.02  | \$53,867.69  |
| 141. Hopkinton Town        | \$19,039.90  | \$31,065.10  | \$7,423.61  | \$4,900.08  | \$6,327.50  | \$5,689.12  | \$5,141.56  | \$79,586.87  |
| 142. Hubbardston Town      | \$719.77     | \$1,174.37   | \$280.64    | \$185.24    | \$239.20    | \$215.07    | \$194.37    | \$3,008.66   |
| 143. Hudson Town           | \$18,729.98  | \$30,559.44  | \$7,302.78  | \$4,820.32  | \$6,224.51  | \$5,596.51  | \$5,057.87  | \$78,291.41  |
| 144. Hull Town             | \$18,357.44  | \$29,951.61  | \$7,157.52  | \$4,724.44  | \$6,100.70  | \$5,485.20  | \$4,957.27  | \$76,734.18  |
| 145. Huntington Town       | \$249.43     | \$406.97     | \$97.25     | \$64.19     | \$82.89     | \$74.53     | \$67.36     | \$1,042.62   |
| 146. Ipswich Town          | \$19,529.36  | \$31,863.69  | \$7,614.45  | \$5,026.05  | \$6,490.16  | \$5,835.37  | \$5,273.74  | \$81,632.82  |
| 147. Kingston Town         | \$12,859.50  | \$20,981.29  | \$5,013.89  | \$3,309.50  | \$4,273.58  | \$3,842.42  | \$3,472.60  | \$53,752.78  |
| 148. Lakeville Town        | \$1,899.07   | \$3,098.49   | \$740.44    | \$488.74    | \$631.12    | \$567.44    | \$512.83    | \$7,938.13   |
| 149. Lancaster Town        | \$1,095.49   | \$1,787.38   | \$427.13    | \$281.93    | \$364.06    | \$327.33    | \$295.83    | \$4,579.15   |
| 150. Lanesborough Town     | \$5,402.02   | \$8,813.82   | \$2,106.24  | \$1,390.26  | \$1,795.25  | \$1,614.12  | \$1,458.77  | \$22,580.48  |
| 151. Lawrence City         | \$138,596.67 | \$226,131.41 | \$54,038.53 | \$35,669.04 | \$46,059.64 | \$41,412.64 | \$37,426.86 | \$579,334.79 |
| 152. Lee Town              | \$14,264.73  | \$23,274.04  | \$5,561.79  | \$3,671.15  | \$4,740.58  | \$4,262.30  | \$3,852.07  | \$59,626.66  |
| 153. Leicester Town        | \$18,089.34  | \$29,514.18  | \$7,052.99  | \$4,655.45  | \$6,011.60  | \$5,405.09  | \$4,884.87  | \$75,613.52  |
| 154. Lenox Town            | \$15,114.06  | \$24,659.78  | \$5,892.94  | \$3,889.73  | \$5,022.83  | \$4,516.08  | \$4,081.42  | \$63,176.84  |
| 155. Leominster City       | \$74,210.75  | \$121,080.70 | \$28,934.60 | \$19,098.77 | \$24,662.36 | \$22,174.15 | \$20,039.98 | \$310,201.31 |
| 156. Leverett Town         | \$3,712.56   | \$6,057.34   | \$1,447.52  | \$955.46    | \$1,233.79  | \$1,109.31  | \$1,002.55  | \$15,518.53  |
| 157. Lexington Town        | \$47,807.64  | \$78,001.93  | \$18,640.09 | \$12,303.70 | \$15,887.85 | \$14,284.91 | \$12,910.05 | \$199,836.17 |
| 158. Leyden Town           | \$72.21      | \$117.81     | \$28.15     | \$18.58     | \$24.00     | \$21.58     | \$19.50     | \$301.83     |
| 159. Lincoln Town          | \$10,326.26  | \$16,848.11  | \$4,026.18  | \$2,657.55  | \$3,431.71  | \$3,085.48  | \$2,788.52  | \$43,163.81  |
| 160. Littleton Town        | \$9,800.17   | \$15,989.75  | \$3,821.06  | \$2,522.16  | \$3,256.88  | \$2,928.29  | \$2,646.45  | \$40,964.76  |
| 161. Lonsmeadow Town       | \$28,098.16  | \$45,844.37  | \$10,955.41 | \$7,231.30  | \$9,337.82  | \$8,395.72  | \$7,587.67  | \$117,450.45 |
| 162. Lowell City           | \$96,184.60  | \$156,932.76 | \$37,502.16 | \$24,753.93 | \$31,964.90 | \$28,739.93 | \$25,973.84 | \$402,052.12 |
| 163. Ludlow Town           | \$28,572.93  | \$46,619.00  | \$11,140.52 | \$7,353.49  | \$9,495.60  | \$8,537.58  | \$7,715.88  | \$119,435.00 |
| 164. Lunenburg Town        | \$17,996.83  | \$29,363.25  | \$7,016.92  | \$4,631.64  | \$5,980.86  | \$5,377.45  | \$4,859.89  | \$75,226.84  |
| 165. Lynn City             | \$149,478.28 | \$243,885.61 | \$58,281.24 | \$38,469.51 | \$49,675.91 | \$44,664.06 | \$40,365.34 | \$624,819.95 |

|      |                            |              |              |             |             |             |             |             |              |
|------|----------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 166. | Lynnfield Town             | \$21,910.08  | \$35,748.03  | \$8,542.69  | \$5,638.75  | \$7,281.35  | \$6,546.73  | \$5,916.63  | \$91,584.26  |
| 167. | Malden City                | \$43,758.51  | \$71,395.46  | \$17,061.34 | \$11,261.63 | \$14,542.21 | \$13,075.03 | \$11,816.61 | \$182,910.79 |
| 168. | Manchester-by-the-Sea Town | \$1,888.49   | \$3,081.22   | \$736.32    | \$486.02    | \$627.60    | \$564.28    | \$509.97    | \$7,893.90   |
| 169. | Mansfield Town             | \$64,013.92  | \$104,443.76 | \$24,958.88 | \$16,474.53 | \$21,273.66 | \$19,127.34 | \$17,286.42 | \$267,578.51 |
| 170. | Marblehead Town            | \$32,735.36  | \$53,410.33  | \$12,763.44 | \$8,424.73  | \$10,878.90 | \$9,781.32  | \$8,839.91  | \$136,833.99 |
| 171. | Marian Town                | \$6,554.99   | \$10,694.98  | \$2,555.78  | \$1,686.98  | \$2,178.41  | \$1,958.63  | \$1,770.12  | \$27,399.89  |
| 172. | Marborough City            | \$34,448.07  | \$56,204.75  | \$13,431.22 | \$8,865.51  | \$11,448.08 | \$10,293.07 | \$9,302.41  | \$143,993.11 |
| 173. | Marshfield Town            | \$46,301.61  | \$75,544.73  | \$18,052.89 | \$11,916.12 | \$15,387.35 | \$13,834.91 | \$12,503.36 | \$193,540.97 |
| 174. | Mashpee Town               | \$32,484.05  | \$53,000.29  | \$12,665.46 | \$8,360.05  | \$10,795.38 | \$9,706.22  | \$8,772.04  | \$135,783.49 |
| 175. | Mattapoisett Town          | \$7,923.17   | \$12,927.28  | \$3,089.23  | \$2,039.10  | \$2,633.10  | \$2,367.44  | \$2,139.59  | \$33,118.91  |
| 176. | Maynard Town               | \$9,531.06   | \$15,550.68  | \$3,716.14  | \$2,452.90  | \$3,167.44  | \$2,847.88  | \$2,573.78  | \$39,839.88  |
| 177. | Medfield Town              | \$19,568.20  | \$31,927.07  | \$7,629.60  | \$5,036.05  | \$6,503.07  | \$5,846.97  | \$5,284.23  | \$81,795.19  |
| 178. | Medford City               | \$37,301.97  | \$60,861.11  | \$14,543.96 | \$9,599.98  | \$12,396.51 | \$11,145.82 | \$10,073.08 | \$155,922.43 |
| 179. | Medway Town                | \$18,224.94  | \$29,735.43  | \$7,105.86  | \$4,690.34  | \$6,056.67  | \$5,445.61  | \$4,921.49  | \$76,180.34  |
| 180. | Melrose City               | \$21,564.89  | \$35,184.83  | \$8,408.10  | \$5,549.91  | \$7,166.63  | \$6,443.58  | \$5,823.42  | \$90,141.36  |
| 181. | Mendon Town                | \$1,540.99   | \$2,514.24   | \$600.83    | \$396.59    | \$512.11    | \$460.45    | \$416.13    | \$6,441.34   |
| 182. | Merrimac Town              | \$942.23     | \$1,537.32   | \$367.37    | \$242.49    | \$313.13    | \$281.54    | \$254.44    | \$3,938.52   |
| 183. | Methuen Town City          | \$67,136.57  | \$109,538.61 | \$26,176.40 | \$17,278.17 | \$22,311.40 | \$20,060.39 | \$18,129.66 | \$280,631.20 |
| 184. | Middleborough Town         | \$36,937.79  | \$60,266.92  | \$14,401.96 | \$9,506.26  | \$12,275.49 | \$11,037.00 | \$9,974.74  | \$154,400.16 |
| 185. | Middleton Town             | \$8,612.20   | \$14,051.49  | \$3,537.88  | \$2,216.42  | \$2,862.08  | \$2,573.32  | \$2,325.65  | \$35,999.04  |
| 186. | Milford Town               | \$49,995.61  | \$81,571.78  | \$19,493.18 | \$12,866.80 | \$16,614.97 | \$14,938.67 | \$13,500.89 | \$208,981.90 |
| 187. | Milwaukie Town             | \$21,902.45  | \$35,735.57  | \$8,539.71  | \$5,636.78  | \$7,278.81  | \$6,544.44  | \$5,914.57  | \$91,552.33  |
| 188. | Mills Town                 | \$9,388.85   | \$15,318.66  | \$3,660.69  | \$2,416.30  | \$3,120.18  | \$2,805.39  | \$2,535.38  | \$39,245.45  |
| 189. | Milton Town                | \$33,059.81  | \$53,939.70  | \$12,889.95 | \$8,508.23  | \$10,986.72 | \$9,878.26  | \$8,927.52  | \$138,190.19 |
| 190. | Monson Town                | \$11,891.12  | \$19,401.30  | \$4,636.32  | \$3,060.28  | \$3,951.76  | \$3,533.06  | \$3,211.10  | \$49,704.94  |
| 191. | Montague Town              | \$2,736.58   | \$4,464.95   | \$1,066.99  | \$704.28    | \$909.45    | \$817.69    | \$738.99    | \$11,438.93  |
| 192. | Monterey Town              | \$395.70     | \$645.61     | \$154.28    | \$101.84    | \$131.50    | \$118.23    | \$106.86    | \$1,654.02   |
| 193. | Mt Washington Town         | \$16.40      | \$26.75      | \$6.39      | \$4.22      | \$5.45      | \$4.90      | \$4.43      | \$68.54      |
| 194. | Nahant Town                | \$3,338.39   | \$5,446.84   | \$1,301.63  | \$859.16    | \$1,109.44  | \$997.51    | \$901.50    | \$13,954.47  |
| 195. | Nantucket Town             | \$10,351.66  | \$16,889.55  | \$4,036.09  | \$2,664.09  | \$3,440.15  | \$3,093.07  | \$2,795.38  | \$43,269.99  |
| 196. | Natick Town                | \$32,132.38  | \$52,426.51  | \$12,528.34 | \$8,269.54  | \$10,678.51 | \$9,601.14  | \$8,677.08  | \$134,313.50 |
| 197. | Needham Town               | \$46,146.78  | \$75,292.12  | \$17,992.53 | \$11,876.27 | \$15,335.90 | \$13,788.64 | \$12,461.55 | \$192,893.79 |
| 198. | New Ashford Town           | \$25.14      | \$41.02      | \$9.80      | \$6.47      | \$8.35      | \$7.51      | \$6.79      | \$105.08     |
| 199. | New Bedford City           | \$221,785.20 | \$361,860.06 | \$86,473.55 | \$57,078.32 | \$73,705.57 | \$66,269.35 | \$59,891.21 | \$927,063.26 |
| 200. | New Marlborough Town       | \$309.34     | \$504.71     | \$120.61    | \$79.61     | \$102.80    | \$92.43     | \$83.53     | \$1,293.03   |
| 201. | New Salem Town             | \$229.85     | \$375.02     | \$89.62     | \$59.15     | \$76.39     | \$68.68     | \$62.07     | \$960.78     |
| 202. | Newbury Town               | \$1,271.51   | \$2,074.57   | \$495.76    | \$327.23    | \$422.56    | \$379.93    | \$343.36    | \$5,314.92   |
| 203. | Newburyport City           | \$27,287.18  | \$44,521.19  | \$10,639.21 | \$7,022.59  | \$9,068.31  | \$8,153.40  | \$7,368.67  | \$114,060.55 |
| 204. | Newton City                | \$94,742.09  | \$154,579.20 | \$36,939.73 | \$24,382.69 | \$31,485.51 | \$28,308.91 | \$25,584.30 | \$396,022.43 |
| 205. | Norfolk County             | \$5,287.16   | \$8,626.42   | \$2,061.45  | \$1,360.70  | \$1,757.08  | \$1,579.80  | \$1,427.75  | \$22,100.36  |
| 206. | Norfolk Town               | \$8,385.84   | \$13,682.16  | \$3,269.62  | \$2,158.17  | \$2,786.85  | \$2,505.69  | \$2,264.52  | \$35,052.85  |
| 207. | North Adams City           | \$32,197.86  | \$52,533.35  | \$12,553.87 | \$8,286.39  | \$10,700.27 | \$9,620.71  | \$8,694.76  | \$134,587.21 |
| 208. | North Andover Town         | \$42,209.32  | \$68,867.84  | \$16,457.32 | \$10,862.93 | \$14,027.37 | \$12,612.13 | \$11,398.27 | \$176,435.18 |
| 209. | North Attleborough Town    | \$59,818.74  | \$97,599.00  | \$23,323.19 | \$15,394.87 | \$19,879.48 | \$17,873.82 | \$16,153.54 | \$250,042.64 |
| 210. | North Brookfield Town      | \$6,561.37   | \$10,705.71  | \$2,558.34  | \$1,688.68  | \$2,180.60  | \$1,960.59  | \$1,771.90  | \$27,427.39  |
| 211. | North Reading Town         | \$15,628.39  | \$25,498.95  | \$6,093.47  | \$4,022.10  | \$5,193.76  | \$4,669.76  | \$4,220.31  | \$65,326.74  |
| 212. | Northampton City           | \$50,763.14  | \$82,824.08  | \$19,792.44 | \$13,064.33 | \$16,870.05 | \$15,168.01 | \$13,708.16 | \$212,190.21 |
| 213. | Northborough Town          | \$22,750.44  | \$37,119.13  | \$8,870.34  | \$5,855.02  | \$7,697.82  | \$6,143.56  | \$5,697.93  | \$95,096.93  |
| 214. | Northbridge Town           | \$26,511.61  | \$43,255.78  | \$10,336.82 | \$6,822.99  | \$8,810.57  | \$7,921.66  | \$7,159.24  | \$110,818.67 |
| 215. | Northfield Town            | \$1,436.88   | \$2,344.39   | \$560.24    | \$369.79    | \$477.52    | \$429.34    | \$388.02    | \$6,006.18   |
| 216. | Norton Town                | \$42,857.86  | \$69,925.98  | \$16,710.18 | \$11,029.84 | \$14,242.89 | \$12,805.92 | \$11,573.40 | \$179,146.07 |
| 217. | Norwell Town               | \$25,860.78  | \$42,193.91  | \$10,083.06 | \$6,655.49  | \$8,594.28  | \$7,727.19  | \$6,983.49  | \$108,098.20 |
| 218. | Norwood Town               | \$32,043.92  | \$52,282.18  | \$12,493.85 | \$8,246.78  | \$10,649.11 | \$9,574.71  | \$8,653.19  | \$133,943.74 |
| 219. | Oak Bluffs Town            | \$7,222.59   | \$11,784.23  | \$2,816.07  | \$1,858.80  | \$2,400.27  | \$2,158.11  | \$1,950.40  | \$30,190.47  |
| 220. | Oakham Town                | \$246.69     | \$402.49     | \$96.18     | \$63.49     | \$81.98     | \$73.71     | \$66.62     | \$1,031.16   |
| 221. | Orange Town                | \$12,928.38  | \$21,093.67  | \$5,040.74  | \$3,327.23  | \$4,296.47  | \$3,862.99  | \$3,491.20  | \$54,040.68  |
| 222. | Orleans Town               | \$8,780.84   | \$14,326.64  | \$3,423.63  | \$2,259.83  | \$2,918.13  | \$2,623.71  | \$2,371.19  | \$36,703.97  |
| 223. | Otis Town                  | \$331.20     | \$540.38     | \$129.14    | \$85.24     | \$110.07    | \$98.96     | \$89.44     | \$1,384.43   |



|      |                       |              |              |              |             |              |             |             |                |
|------|-----------------------|--------------|--------------|--------------|-------------|--------------|-------------|-------------|----------------|
| 224. | Oxford Town           | \$21,938.96  | \$35,795.15  | \$8,553.95   | \$5,646.18  | \$7,290.94   | \$6,555.35  | \$5,924.43  | \$91,704.96    |
| 225. | Palmer Town City      | \$15,229.53  | \$24,848.18  | \$5,937.96   | \$3,919.45  | \$5,061.21   | \$4,550.58  | \$4,112.61  | \$63,659.52    |
| 226. | Paxton Town           | \$1,080.88   | \$1,763.54   | \$421.43     | \$278.17    | \$359.21     | \$322.97    | \$291.88    | \$4,518.08     |
| 227. | Peabody City          | \$67,265.33  | \$109,748.69 | \$26,226.60  | \$17,311.31 | \$22,354.19  | \$20,098.86 | \$18,164.43 | \$281,169.41   |
| 228. | Pelham Town           | \$2,211.30   | \$3,607.91   | \$862.18     | \$569.10    | \$734.88     | \$660.74    | \$597.14    | \$9,243.25     |
| 229. | Pembroke Town         | \$31,817.94  | \$51,913.47  | \$12,405.74  | \$8,188.62  | \$10,574.01  | \$9,507.19  | \$8,592.16  | \$132,999.13   |
| 230. | Pepperell Town        | \$961.27     | \$1,568.38   | \$374.80     | \$247.39    | \$319.46     | \$287.23    | \$259.58    | \$4,018.11     |
| 231. | Petersham Town        | \$1,500.41   | \$2,448.04   | \$585.01     | \$386.14    | \$498.63     | \$448.32    | \$405.17    | \$6,271.72     |
| 232. | Phillipston Town      | \$374.09     | \$610.35     | \$145.86     | \$96.27     | \$124.32     | \$111.78    | \$101.02    | \$1,563.69     |
| 233. | Pittsfield City       | \$108,387.93 | \$176,843.47 | \$42,260.21  | \$27,894.56 | \$36,020.42  | \$32,386.28 | \$29,269.24 | \$453,062.11   |
| 234. | Plainfield Town       | \$46.83      | \$76.41      | \$18.26      | \$12.05     | \$15.56      | \$13.99     | \$12.65     | \$195.75       |
| 235. | Plainville Town       | \$6,930.42   | \$11,307.52  | \$2,702.15   | \$1,783.60  | \$2,303.18   | \$2,070.81  | \$1,871.50  | \$28,969.18    |
| 236. | Plymouth County       | \$84.28      | \$137.51     | \$32.86      | \$21.69     | \$28.01      | \$25.18     | \$22.76     | \$352.29       |
| 237. | Plymouth Town         | \$100,735.92 | \$164,358.60 | \$39,276.71  | \$25,925.25 | \$33,477.43  | \$30,099.86 | \$27,202.88 | \$421,076.65   |
| 238. | Plympton Town         | \$2,929.34   | \$4,779.46   | \$1,142.14   | \$753.89    | \$973.51     | \$875.29    | \$791.04    | \$12,244.67    |
| 239. | Princeton Town        | \$882.88     | \$1,440.49   | \$344.23     | \$227.22    | \$293.41     | \$263.80    | \$238.41    | \$3,690.44     |
| 240. | Provincetown Town     | \$8,404.87   | \$13,713.21  | \$3,277.04   | \$2,163.06  | \$2,793.18   | \$2,511.37  | \$2,269.66  | \$35,132.39    |
| 241. | Quincy City           | \$96,512.25  | \$157,467.35 | \$37,629.91  | \$24,838.25 | \$32,073.78  | \$28,837.83 | \$26,062.31 | \$403,421.68   |
| 242. | Randolph Town         | \$33,035.66  | \$53,909.29  | \$12,880.53  | \$8,502.01  | \$10,978.70  | \$9,871.05  | \$8,921.00  | \$138,089.24   |
| 243. | Ravensham Town        | \$6,947.02   | \$11,334.61  | \$2,708.63   | \$1,787.87  | \$2,308.69   | \$2,075.77  | \$1,875.98  | \$29,038.57    |
| 244. | Reading Town          | \$23,137.92  | \$37,751.34  | \$9,021.42   | \$5,954.74  | \$7,689.39   | \$6,913.60  | \$6,248.20  | \$96,716.61    |
| 245. | Rehoboth Town         | \$3,219.60   | \$5,253.04   | \$1,255.32   | \$828.59    | \$1,069.97   | \$962.02    | \$869.43    | \$13,457.97    |
| 246. | Revere City           | \$54,043.47  | \$88,176.20  | \$21,071.43  | \$13,908.55 | \$17,960.19  | \$16,148.17 | \$14,593.98 | \$225,901.99   |
| 247. | Rochester Town        | \$6,167.45   | \$10,062.69  | \$2,404.68   | \$1,587.25  | \$2,049.62   | \$1,842.83  | \$1,665.47  | \$25,779.99    |
| 248. | Rockland Town         | \$28,627.08  | \$46,707.35  | \$11,161.64  | \$7,367.43  | \$9,513.60   | \$8,553.76  | \$7,730.50  | \$119,661.36   |
| 249. | Rockport Town         | \$11,161.26  | \$18,210.48  | \$4,351.75   | \$2,872.45  | \$3,709.21   | \$3,334.98  | \$3,014.00  | \$46,654.13    |
| 250. | Rowe Town             | \$2,276.88   | \$3,714.91   | \$887.75     | \$585.97    | \$756.67     | \$680.33    | \$614.85    | \$9,517.36     |
| 251. | Rowley Town           | \$1,263.46   | \$2,061.44   | \$492.62     | \$325.16    | \$419.88     | \$377.52    | \$341.19    | \$5,281.27     |
| 252. | Royalston Town        | \$194.76     | \$317.76     | \$75.93      | \$50.12     | \$64.72      | \$58.19     | \$52.59     | \$814.07       |
| 253. | Russell Town          | \$115.97     | \$189.21     | \$45.22      | \$29.84     | \$38.54      | \$34.65     | \$31.32     | \$484.75       |
| 254. | Rutland Town          | \$1,148.23   | \$1,873.43   | \$447.69     | \$295.51    | \$381.59     | \$343.09    | \$310.07    | \$4,799.61     |
| 255. | Salem City            | \$58,734.94  | \$95,830.68  | \$22,900.62  | \$15,115.94 | \$19,519.30  | \$17,549.98 | \$15,860.87 | \$245,512.33   |
| 256. | Salisbury Town        | \$2,998.38   | \$4,892.09   | \$1,169.06   | \$771.66    | \$996.45     | \$895.91    | \$809.69    | \$12,533.24    |
| 257. | Sandisfield Town      | \$194.57     | \$317.45     | \$75.86      | \$50.07     | \$64.66      | \$58.14     | \$52.54     | \$813.29       |
| 258. | Sandwich Town         | \$46,436.39  | \$75,764.64  | \$18,105.44  | \$11,950.80 | \$15,432.14  | \$13,875.18 | \$12,539.75 | \$194,104.34   |
| 259. | Saugus Town           | \$31,278.76  | \$51,033.76  | \$12,195.52  | \$8,049.86  | \$10,394.83  | \$9,346.08  | \$8,446.56  | \$130,745.37   |
| 260. | Savoy Town            | \$969.56     | \$1,581.92   | \$378.03     | \$249.53    | \$322.21     | \$289.71    | \$261.82    | \$4,052.78     |
| 261. | Seitate Town          | \$36,985.84  | \$60,345.32  | \$14,420.70  | \$9,518.62  | \$12,291.45  | \$11,051.36 | \$9,987.71  | \$154,601.00   |
| 262. | Seekonk Town          | \$31,225.76  | \$50,947.30  | \$12,174.85  | \$8,036.22  | \$10,377.22  | \$9,330.25  | \$8,432.25  | \$130,523.85   |
| 263. | Sharon Town           | \$29,654.17  | \$48,383.13  | \$11,562.10  | \$7,631.76  | \$9,854.93   | \$8,860.66  | \$8,007.86  | \$123,954.61   |
| 264. | Sheffield Town        | \$625.24     | \$1,020.13   | \$243.78     | \$160.91    | \$207.79     | \$186.82    | \$168.84    | \$2,613.51     |
| 265. | Shelburne Town        | \$1,368.29   | \$2,232.47   | \$533.49     | \$352.14    | \$454.72     | \$408.84    | \$369.50    | \$5,719.45     |
| 266. | Sherborn Town         | \$3,393.33   | \$5,536.48   | \$1,323.05   | \$873.30    | \$1,127.70   | \$1,013.93  | \$916.34    | \$14,184.13    |
| 267. | Shirley Town          | \$466.29     | \$760.79     | \$181.80     | \$120.00    | \$154.96     | \$139.33    | \$125.92    | \$1,949.09     |
| 268. | Shrewsbury Town       | \$60,769.52  | \$99,150.28  | \$23,692.90  | \$15,639.56 | \$20,195.45  | \$18,157.92 | \$16,410.30 | \$254,016.93   |
| 269. | Shutesbury Town       | \$3,363.57   | \$5,487.93   | \$1,311.45   | \$865.64    | \$1,117.81   | \$1,005.03  | \$908.30    | \$14,059.73    |
| 270. | Somerset Town         | \$27,643.74  | \$45,102.94  | \$10,778.23  | \$7,114.35  | \$9,186.81   | \$8,259.94  | \$7,464.96  | \$115,550.97   |
| 271. | Somerville City       | \$52,009.09  | \$84,856.94  | \$20,278.23  | \$13,384.11 | \$17,284.11  | \$15,540.30 | \$14,044.61 | \$217,398.27   |
| 272. | South Hadley Town     | \$30,890.98  | \$50,401.07  | \$12,044.32  | \$7,950.06  | \$10,265.96  | \$9,230.22  | \$8,341.85  | \$129,124.46   |
| 273. | Southampton Town      | \$7,267.15   | \$11,856.93  | \$2,833.45   | \$1,870.26  | \$2,415.08   | \$2,171.42  | \$1,962.43  | \$30,376.72    |
| 274. | Southborough Town     | \$20,412.58  | \$33,304.74  | \$7,958.82   | \$5,253.55  | \$6,783.69   | \$6,099.27  | \$5,512.24  | \$85,324.69    |
| 275. | Southbridge Town City | \$27,290.62  | \$44,526.80  | \$10,640.55  | \$7,023.47  | \$9,069.45   | \$8,154.43  | \$7,569.60  | \$114,074.92   |
| 276. | Southwick Town        | \$1,551.88   | \$2,532.01   | \$605.07     | \$399.39    | \$515.73     | \$463.70    | \$419.07    | \$6,486.85     |
| 277. | Sprencer Town         | \$1,907.77   | \$3,112.68   | \$743.84     | \$490.98    | \$634.01     | \$570.04    | \$515.18    | \$7,974.50     |
| 278. | Stirringfield City    | \$323,138.07 | \$527,225.28 | \$125,990.81 | \$83,162.35 | \$107,388.04 | \$96,553.56 | \$87,260.70 | \$1,350,718.88 |
| 279. | Sterling Town         | \$1,847.72   | \$3,014.70   | \$720.42     | \$475.53    | \$614.05     | \$552.12    | \$498.96    | \$7,723.48     |
| 280. | Stockbridge Town      | \$866.81     | \$1,414.28   | \$337.97     | \$223.08    | \$288.07     | \$259.00    | \$234.08    | \$3,623.29     |
| 281. | Stoneham Town         | \$15,680.51  | \$25,583.99  | \$6,113.79   | \$4,035.51  | \$5,211.08   | \$4,685.33  | \$4,234.39  | \$65,544.60    |

|      |                            |              |              |             |             |             |             |             |              |
|------|----------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 282. | Stoughton Town             | \$29,289.24  | \$47,787.71  | \$11,419.81 | \$7,537.84  | \$9,733.65  | \$8,751.62  | \$7,909.31  | \$122,429.18 |
| 283. | Stow Town                  | \$823.89     | \$1,344.23   | \$321.23    | \$212.03    | \$773.80    | \$246.18    | \$222.48    | \$3,443.84   |
| 284. | Sturbridge Town            | \$11,604.05  | \$18,932.93  | \$4,524.39  | \$2,986.40  | \$3,856.36  | \$3,467.29  | \$3,133.58  | \$48,505.00  |
| 285. | Sudbury Town               | \$18,313.80  | \$29,880.41  | \$7,140.51  | \$4,713.21  | \$6,086.20  | \$5,472.16  | \$4,945.49  | \$76,551.78  |
| 286. | Sunderland Town            | \$3,704.14   | \$6,043.59   | \$1,444.24  | \$953.29    | \$1,230.99  | \$1,106.80  | \$1,000.27  | \$15,483.32  |
| 287. | Sutton Town                | \$16,158.03  | \$26,363.11  | \$6,299.98  | \$4,158.41  | \$5,369.78  | \$4,828.02  | \$4,363.34  | \$67,540.67  |
| 288. | Swampscott Town            | \$26,315.44  | \$42,935.72  | \$10,260.33 | \$6,772.50  | \$8,745.38  | \$7,863.05  | \$7,106.26  | \$109,998.68 |
| 289. | Swansea Town               | \$29,368.38  | \$47,916.83  | \$11,450.66 | \$7,558.20  | \$9,759.99  | \$8,775.26  | \$7,930.68  | \$122,759.96 |
| 290. | Taunton City               | \$123,551.37 | \$201,583.81 | \$48,172.40 | \$31,797.00 | \$41,059.66 | \$36,917.11 | \$33,364.00 | \$516,445.35 |
| 291. | Templeton Town             | \$1,573.07   | \$2,569.85   | \$614.12    | \$405.36    | \$523.44    | \$470.63    | \$425.33    | \$6,583.80   |
| 292. | Tewksbury Town             | \$38,725.83  | \$38,710.56  | \$9,250.65  | \$6,108.54  | \$7,884.77  | \$7,089.27  | \$6,406.96  | \$99,174.09  |
| 293. | Tisbury Town               | \$6,250.18   | \$10,197.65  | \$2,436.93  | \$1,608.54  | \$2,077.11  | \$1,867.55  | \$1,687.81  | \$26,125.77  |
| 294. | Tolland Town               | \$52.53      | \$85.70      | \$20.48     | \$13.52     | \$17.46     | \$15.70     | \$14.18     | \$219.57     |
| 295. | Townsend Town              | \$6,698.90   | \$10,929.79  | \$2,611.89  | \$1,724.02  | \$2,226.24  | \$2,001.63  | \$1,808.98  | \$28,001.45  |
| 296. | Townsend Town              | \$881.26     | \$1,437.85   | \$343.60    | \$226.80    | \$292.87    | \$263.32    | \$237.98    | \$3,683.68   |
| 297. | Truro Town                 | \$5,674.37   | \$9,258.18   | \$2,212.42  | \$1,460.35  | \$1,885.76  | \$1,695.50  | \$1,532.32  | \$23,718.90  |
| 298. | Tynsborough Town           | \$10,915.79  | \$17,809.97  | \$4,256.04  | \$2,809.27  | \$3,627.63  | \$3,261.63  | \$2,947.72  | \$45,628.05  |
| 299. | Uxton Town                 | \$1,981.61   | \$3,233.16   | \$772.63    | \$509.99    | \$658.55    | \$592.11    | \$535.12    | \$8,283.17   |
| 300. | Uxbridge Town              | \$21,181.86  | \$34,559.87  | \$8,258.76  | \$5,451.33  | \$7,039.34  | \$6,329.13  | \$5,719.98  | \$88,540.27  |
| 301. | Wakefield Town             | \$19,871.46  | \$32,421.86  | \$7,747.84  | \$5,114.09  | \$6,603.86  | \$5,937.59  | \$5,366.12  | \$83,062.82  |
| 302. | Wales Town                 | \$1,386.12   | \$2,261.56   | \$540.44    | \$356.73    | \$460.65    | \$414.17    | \$374.31    | \$5,793.98   |
| 303. | Walpole Town               | \$29,995.49  | \$48,940.01  | \$11,695.17 | \$7,719.60  | \$9,968.36  | \$8,962.64  | \$8,100.03  | \$125,381.30 |
| 304. | Waltham City               | \$49,983.92  | \$81,552.71  | \$19,488.62 | \$12,863.79 | \$16,611.09 | \$14,935.18 | \$13,497.73 | \$208,933.04 |
| 305. | Ware Town                  | \$19,115.72  | \$31,188.80  | \$7,453.18  | \$4,919.59  | \$6,352.70  | \$5,711.77  | \$5,162.04  | \$79,903.80  |
| 306. | Wareham Town               | \$33,763.48  | \$55,087.78  | \$13,164.30 | \$8,689.32  | \$11,220.57 | \$10,088.52 | \$9,117.54  | \$141,131.51 |
| 307. | Warren Town                | \$1,683.80   | \$2,747.26   | \$656.51    | \$433.34    | \$559.58    | \$503.12    | \$454.70    | \$7,038.31   |
| 308. | Warwick Town               | \$619.76     | \$1,011.19   | \$241.64    | \$159.50    | \$205.96    | \$185.18    | \$167.36    | \$2,590.59   |
| 309. | Washington Town            | \$38.26      | \$62.42      | \$14.92     | \$9.85      | \$12.71     | \$11.43     | \$10.33     | \$159.92     |
| 310. | Watertown Town City        | \$23,861.59  | \$38,932.07  | \$9,303.58  | \$6,140.99  | \$7,929.89  | \$7,129.84  | \$6,443.62  | \$99,741.58  |
| 311. | Wayland Town               | \$20,165.62  | \$32,901.80  | \$7,862.53  | \$5,189.79  | \$6,701.61  | \$6,025.48  | \$5,445.55  | \$84,292.38  |
| 312. | Webster Town               | \$22,593.82  | \$36,863.60  | \$8,809.28  | \$5,814.71  | \$7,508.57  | \$6,751.03  | \$6,101.27  | \$94,442.28  |
| 313. | Wellesley Town             | \$45,183.48  | \$73,720.41  | \$17,616.94 | \$11,628.36 | \$15,015.76 | \$13,500.81 | \$12,201.42 | \$188,867.18 |
| 314. | Wellesley Town             | \$6,271.23   | \$10,232.00  | \$2,445.14  | \$1,613.95  | \$2,084.11  | \$1,873.84  | \$1,693.49  | \$26,213.76  |
| 315. | Wendell Town               | \$98.68      | \$161.00     | \$38.48     | \$25.40     | \$32.79     | \$29.49     | \$26.65     | \$412.49     |
| 316. | Wenham Town                | \$1,052.88   | \$1,717.86   | \$410.52    | \$270.97    | \$349.90    | \$314.60    | \$284.32    | \$4,401.05   |
| 317. | West Boylston Town         | \$11,482.33  | \$18,734.33  | \$4,476.93  | \$2,955.08  | \$3,815.91  | \$3,430.92  | \$3,100.71  | \$47,996.21  |
| 318. | West Bridgewater Town      | \$13,781.87  | \$22,486.20  | \$5,373.52  | \$3,546.88  | \$4,580.11  | \$4,118.02  | \$3,721.68  | \$57,608.28  |
| 319. | West Newbury Town          | \$816.82     | \$1,332.71   | \$318.48    | \$210.22    | \$271.45    | \$244.07    | \$220.58    | \$3,414.33   |
| 320. | West Springfield Town City | \$43,456.62  | \$70,902.90  | \$16,943.64 | \$11,183.93 | \$14,441.88 | \$12,984.82 | \$11,735.09 | \$181,648.88 |
| 321. | West Stockbridge Town      | \$266.71     | \$435.16     | \$103.99    | \$68.64     | \$88.64     | \$79.69     | \$72.02     | \$1,114.85   |
| 322. | West Tisbury Town          | \$931.41     | \$1,519.67   | \$363.15    | \$239.71    | \$309.53    | \$278.30    | \$251.52    | \$3,893.29   |
| 323. | Westborough Town           | \$47,614.75  | \$77,687.22  | \$18,564.88 | \$12,254.06 | \$15,823.74 | \$14,227.27 | \$12,857.96 | \$199,029.88 |
| 324. | Westfield City             | \$61,400.39  | \$100,179.59 | \$23,939.88 | \$15,801.92 | \$20,405.11 | \$18,346.42 | \$16,580.66 | \$256,653.97 |
| 325. | Westford Town              | \$27,608.48  | \$45,045.41  | \$10,764.48 | \$7,105.28  | \$9,175.09  | \$8,249.40  | \$7,455.44  | \$115,403.58 |
| 326. | Westhampton Town           | \$1,872.27   | \$3,054.76   | \$729.99    | \$481.85    | \$622.21    | \$559.43    | \$505.59    | \$7,826.10   |
| 327. | Westminster Town           | \$2,129.30   | \$3,474.12   | \$830.21    | \$547.99    | \$707.63    | \$636.23    | \$575.00    | \$8,900.48   |
| 328. | Weston Town                | \$21,172.95  | \$34,545.34  | \$8,255.29  | \$5,449.04  | \$7,036.38  | \$6,326.47  | \$5,717.58  | \$88,503.05  |
| 329. | Westport Town              | \$26,400.57  | \$43,074.61  | \$10,293.52 | \$6,794.41  | \$8,773.66  | \$7,888.48  | \$7,129.25  | \$110,354.50 |
| 330. | Westwood Town              | \$27,268.72  | \$44,491.07  | \$10,632.01 | \$7,017.84  | \$9,062.18  | \$8,147.89  | \$7,363.69  | \$113,983.40 |
| 331. | Weymouth Town City         | \$53,120.13  | \$86,669.69  | \$20,711.42 | \$13,670.92 | \$17,653.34 | \$15,872.28 | \$14,344.64 | \$222,042.42 |
| 332. | Whately Town               | \$2,950.79   | \$4,814.45   | \$1,150.51  | \$759.41    | \$980.63    | \$881.70    | \$796.84    | \$12,334.33  |
| 333. | Whitman Town               | \$4,214.03   | \$6,875.53   | \$1,643.04  | \$1,084.52  | \$1,400.44  | \$1,259.15  | \$1,137.96  | \$17,614.67  |
| 334. | Wilbraham Town             | \$2,940.72   | \$4,798.01   | \$1,146.58  | \$756.82    | \$977.28    | \$878.69    | \$794.12    | \$12,292.22  |
| 335. | Williamsburg Town          | \$3,230.41   | \$5,270.67   | \$1,259.53  | \$831.37    | \$1,073.56  | \$965.24    | \$872.34    | \$13,503.12  |
| 336. | Williamstown Town          | \$7,353.17   | \$11,997.28  | \$2,866.98  | \$1,892.40  | \$2,443.67  | \$2,197.12  | \$1,985.66  | \$30,736.28  |
| 337. | Wilmington Town            | \$23,172.26  | \$37,807.37  | \$9,034.81  | \$5,963.58  | \$7,700.80  | \$6,923.86  | \$6,257.47  | \$96,860.15  |
| 338. | Winchendon Town            | \$17,191.85  | \$28,049.86  | \$6,703.06  | \$4,424.47  | \$5,713.34  | \$5,136.92  | \$4,642.51  | \$71,862.01  |
| 339. | Winchester Town            | \$24,135.14  | \$39,378.39  | \$9,410.24  | \$6,211.39  | \$8,020.80  | \$7,211.57  | \$6,517.49  | \$100,885.02 |

|      |                                                  |                        |                        |                       |                       |                       |                       |                       |                        |
|------|--------------------------------------------------|------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| 340. | Winthrop Town City                               | \$14,141.45            | \$23,072.90            | \$5,513.72            | \$3,639.42            | \$4,699.61            | \$4,225.46            | \$3,818.78            | \$59,111.34            |
| 341. | Woburn City                                      | \$32,900.91            | \$53,680.42            | \$12,827.99           | \$8,467.33            | \$10,933.91           | \$9,830.78            | \$8,884.61            | \$137,525.95           |
| 342. | Worcester City                                   | \$336,186.77           | \$581,146.83           | \$138,876.42          | \$91,667.71           | \$118,371.07          | \$106,428.50          | \$96,185.22           | \$1,488,862.52         |
| 343. | Worthington Town                                 | \$141.52               | \$230.89               | \$55.18               | \$36.42               | \$47.03               | \$42.28               | \$38.21               | \$591.53               |
| 344. | Wrentham Town                                    | \$9,031.97             | \$14,736.38            | \$3,521.55            | \$2,324.46            | \$3,001.58            | \$2,698.75            | \$2,439.01            | \$37,753.70            |
| 345. | Yarmouth Town                                    | \$12,286.79            | \$20,046.87            | \$4,790.59            | \$3,162.11            | \$4,083.25            | \$3,671.29            | \$3,317.94            | \$51,358.84            |
| 346. | Non-Participating Subdivisions Held until Year 3 | \$14,912.07            | \$24,330.17            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$39,242.24            |
| 347. | <b>TOTALS</b>                                    | <b>\$23,950,682.70</b> | <b>\$38,304,405.53</b> | <b>\$9,153,587.98</b> | <b>\$6,157,713.80</b> | <b>\$7,912,370.68</b> | <b>\$7,105,403.19</b> | <b>\$6,411,911.29</b> | <b>\$98,996,075.17</b> |

**City of Gardner - *Executive Department*****Mayor Michael J. Nicholson**

RECEIVED

2024 MAR 21 PM 1:42

CITY CLERK'S OFFICE  
GARDNER, MA

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication from the Mayor regarding National Grid Construction work

Dear Madam President and Councilors,

The attached information has been received by my office from National Grid regarding the work they are doing for their vegetation control and asset condition refurbishment projects.

Whereas many of our constituents may be impacted by this work or ask questions, I wanted to be sure the Council was aware of this update.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

**nationalgrid**

Vegetation Management Strategy  
939 Southbridge Street  
Worcester, MA 01610

3/12/2024

*Via First Class and Electronic Mail*

Michael J Nicholson  
Mayor  
95 Pleasant St Room 125  
Gardner, MA 01440

Email: [mayor@gardner-ma.gov](mailto:mayor@gardner-ma.gov)

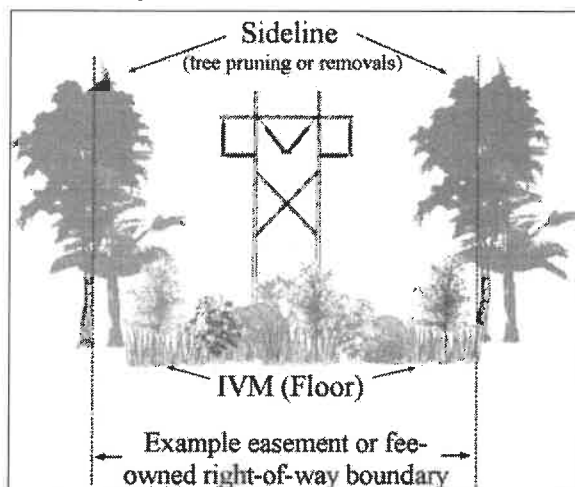
Dear Michael J Nicholson

In accordance with the transmission notification requirements set forth in 220 C.M.R. §§ 22, National Grid (New England Power Company and/or Massachusetts Electric Company) is providing 30 day notification of upcoming sideline vegetation management activities within your community. Specifically, National Grid intends to perform tree pruning and tree removals within the electric transmission right-of-way easement. Please note that this notification is separate from any notifications you would receive for herbicide maintenance.

Enclosed are map(s) that locate the right-of-way corridor(s) where the vegetation management activities will be performed. The sideline work will be conducted between 30 days from the letter date above and March 31, 2025. Please note that you may receive additional letters through the year if scheduling allows for additional work.

Also, please forward this notice on to other departments within your municipality that may want to review the notification.

If you have any questions about our vegetation management programs, please contact me at 508-860-6282 or by email [mariclaire.rigby@nationalgrid.com](mailto:mariclaire.rigby@nationalgrid.com). Additional information about National Grid's Transmission Vegetation Maintenance Program can also be found at: [https://www.nationalgridus.com/transmission/c3-8\\_standocs.asp](https://www.nationalgridus.com/transmission/c3-8_standocs.asp)



Sincerely,

*Mariclaire Rigby*

Mariclaire Rigby  
Lead Vegetation Strategy Specialist

CC: Mark D. Marini, Secretary, Massachusetts Department of Public Utilities




Municipality: GARDNER  
ROW Numbers: 1607

# Right-of-Way 1607

# Gardner, MA



National Grid intends to perform selective side pruning and/or danger tree removal along the right-of-way shown above

-  Town
-  Wetland
-  Right of Way

**nationalgrid**

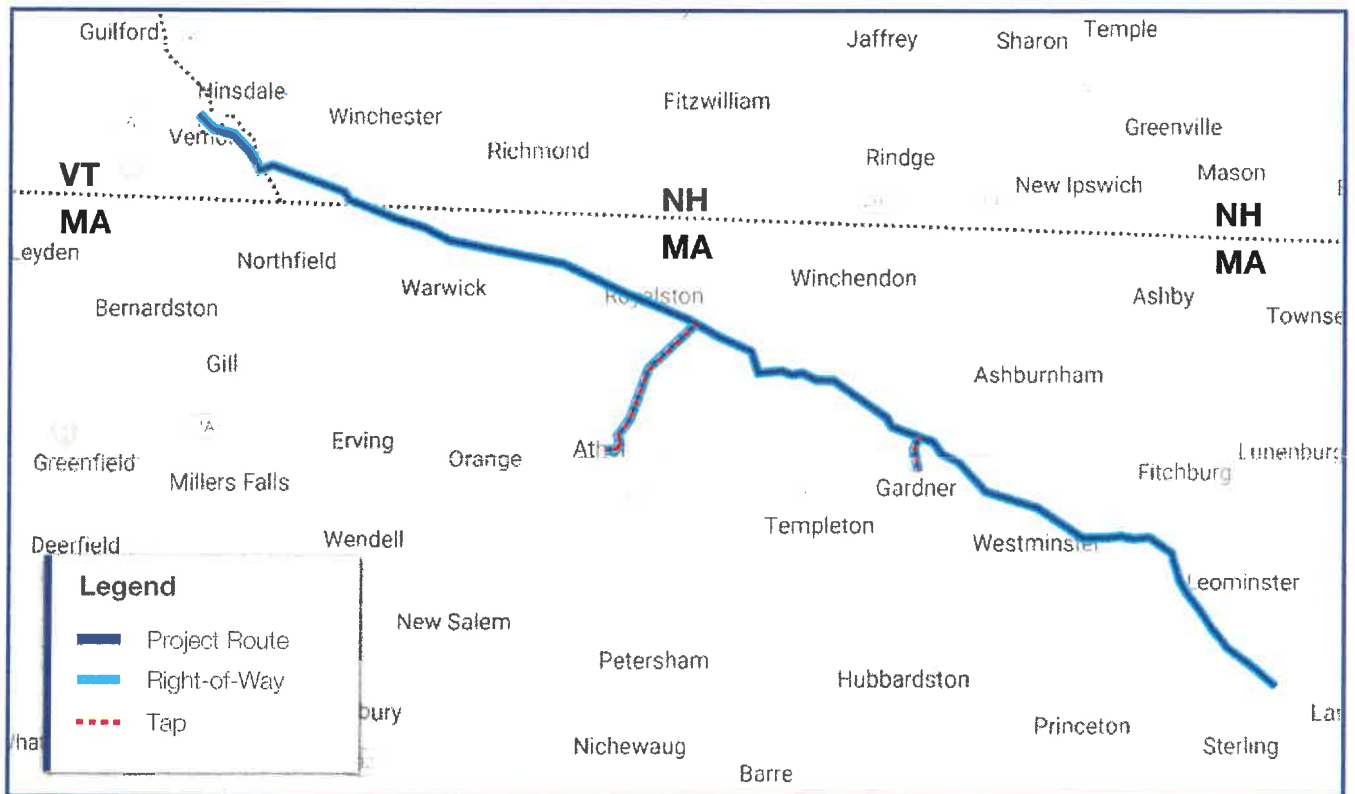
# A1/B2 Asset Condition Refurbishment Project

Project Information Update | March 2024

## Dear Neighbor,

We are reaching out to provide an update on the status of the A1/B2 Asset Condition Refurbishment (ACR) project. The project is located on the existing National Grid right-of-way (ROW), spanning approximately 61 miles. The scope to rebuild these lines includes structure replacements, structure foundations, new conductor, and right-of-way access improvements where necessary.

## Location



## Upcoming Activities

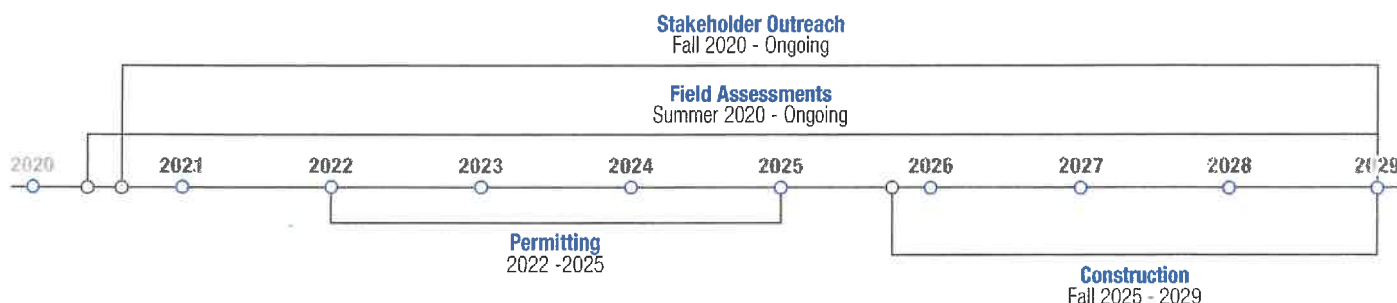
The project team is continuing various needed field assessments and surveys. Currently, the project team is preparing for pre-construction tree work in New Hampshire and Vermont.

As a reminder, we have sent two rounds of the **Wood Program** flyer to residents who have forestry work planned on their property. If you have received this flyer and would like to keep the cut wood on your property, please contact us. If you have not received a flyer but are interested, please feel free to contact us and we will inform you if your property applies.

Currently, construction in Massachusetts is anticipated to begin in fall 2025 pending our permitting outcome with the Energy Facilities Siting Board (EFSB). Line work in Massachusetts is anticipated to begin in 2026. This schedule is subject to change. Our project team is committed to ensuring that community members in all impacted towns and cities are kept up to date with the latest project information.

## Schedule

Timeline subject to change.



## Stay Informed

To request additional information, a meeting with our public outreach team and/or translation services, please visit our dedicated project website [www.newenglanda1b2.com](http://www.newenglanda1b2.com), call our toll-free project hotline at **(844) 500-3536**, email [info@newenglanda1b2.com](mailto:info@newenglanda1b2.com) or scan the QR code to reach our contact form.

We look forward to hearing from you!

**The A1/B2 ACR Public Outreach Team**





**City of Gardner - Executive Department****Mayor Michael J. Nicholson**

RECEIVED

2024 MAR 21 PM 1:42

CITY CLERK'S OFFICE  
GARDNER, MA

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication from the Mayor regarding Downtown Parking Meters

Dear Madam President and Councilors,

At the November 20, 2023 meeting of the City Council, I notified the Council that the Administration was assembling an ad hoc advisory committee to make a recommendation to the Administration regarding the future of the parking meters in the downtown area.

Public input was solicited both online and via three requests made in the weekly mayor's update videos that are issued by my office. The overwhelming response to these inquiries, especially among the downtown business community, is to replace the meters rather than remove them.

The Committee also recommended against installing kiosks in the street instead of meters, due to the number of kiosks that would need to be purchased in order to keep the distance between the kiosks a reasonable space for those parking. Additionally, kiosks would require the installation of new electrical conduit in the sidewalks which would require a very labor intensive process in conjunction with both the City and National Grid.

As a result, the City's Director of Purchasing, Joshua Cormier, is currently working on a proposal to replace the meters with coin technology that has compatibility with a cell phone application for those that would like to pay electronically instead by coin.

Once this proposal is finalized, I will submit the final recommendation to the City Council for appropriation.

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Communication regarding the execution of the Collective Bargaining Agreement between the City of Gardner and Teamsters, Local 170 for Animal Control Services

Dear Madam President and Councilors,

The Administration has recently completed negotiations with the City's Animal Control Union, represented by the Teamsters, Local 170.

A copy of this contract is attached to this letter for your information.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 21 PM 1:42  
CITY OF GARDNER OFFICE  
GARDNER, MA

CONTRACT

BETWEEN

ANIMAL CONTROL

TEAMSTERS UNION, LOCAL 170

AND

THE CITY OF GARDNER

DURATION

JULY 1, 2023 – JUNE 30, 2026

## TABLE OF CONTENTS

|                                                      |           |
|------------------------------------------------------|-----------|
| <i>PREAMBLE</i>                                      | <i>1</i>  |
| <i>ARTICLE 1 RECOGNITION AND SCOPE</i>               | <i>1</i>  |
| <i>ARTICLE 2 MAINTENANCE OF STANDARS</i>             | <i>1</i>  |
| <i>ARTICLE 3 MANAGEMENT RIGHTS</i>                   | <i>2</i>  |
| <i>ARTICLE 4 EMPLOYEE RIGHTS AND REPRESENTATION</i>  | <i>3</i>  |
| <i>ARTICLE 5 INSURANCE AND HOSPITALIZATION</i>       | <i>5</i>  |
| <i>ARTICLE 6 AGENCY FEE OR UNION SECURITY</i>        | <i>6</i>  |
| <i>ARTICLE 7 WAGES &amp; WORKING OUT OF GRADE</i>    | <i>6</i>  |
| <i>ARTICLE 8 GRIEVANCE AND ARBITRATION PROCEDURE</i> | <i>6</i>  |
| <i>ARTICLE 9 WORK SCHEDULE</i>                       | <i>8</i>  |
| <i>ARTICLE 10 OVERTIME</i>                           | <i>9</i>  |
| <i>ARTILCE 11 ON-CALL AND CALL BACK</i>              | <i>9</i>  |
| <i>ARTICLE 12 CLOTHING</i>                           | <i>10</i> |
| <i>ARTICLE 13 SAFETY AND DEFECTIVE EQUIPMENT</i>     | <i>10</i> |
| <i>ARTICLE 14 VACATIONS</i>                          | <i>11</i> |
| <i>ARTICLE 15 HOLIDAYS</i>                           | <i>12</i> |
| <i>ARTICLE 16 SICK LEAVE</i>                         | <i>13</i> |
| <i>ARTICLE 17 COURT TIME</i>                         | <i>14</i> |

|                                                                     |           |
|---------------------------------------------------------------------|-----------|
| <i>ARTICLE 18 BEREAVEMENT LEAVE</i>                                 | <i>14</i> |
| <i>ARTICLE 19 EDUCATION</i>                                         | <i>15</i> |
| <i>ARTICLE 20 PERSONAL DAYS</i>                                     | <i>15</i> |
| <i>ARTICLE 21 MISCELLANEOUS</i>                                     | <i>16</i> |
| <i>Item 1 – No Strike</i>                                           | <i>16</i> |
| <i>Item 2 – Waiver</i>                                              | <i>16</i> |
| <i>Item 3 – Amendment to this Agreement</i>                         | <i>16</i> |
| <i>Item 4 – Personnel File</i>                                      | <i>17</i> |
| <i>Item 5 – Seniority Calculation &amp; Reduction in Work Force</i> | <i>17</i> |
| <i>Item 6 – Military Time Benefit</i>                               | <i>18</i> |
| <i>Item 7 – Discipline &amp; Discharge</i>                          | <i>18</i> |
| <i>Item 8 – Local 170 Fund Drive</i>                                | <i>19</i> |
| <i>Item 9 – Teamsters Credit Union</i>                              | <i>19</i> |
| <i>Item 10 – Retirement</i>                                         | <i>19</i> |
| <i>Item 11 – Coaching Positions</i>                                 | <i>19</i> |
| <i>Item 12 – Non-Discrimination</i>                                 | <i>19</i> |
| <i>Item 13 – Individual Agreements</i>                              | <i>20</i> |
| <i>Item 14 – Training New Employees</i>                             | <i>20</i> |
| <i>ARTICLE 22 DURATION</i>                                          | <i>20</i> |
| <i>APPENDIX A – WAGE SCHEDULE</i>                                   | <i>22</i> |
| <i>APPENDIX B – JOB DESCRIPTION – Animal Control Officer</i>        | <i>23</i> |

**PREAMBLE**

This Agreement entered into by the City of Gardner, hereinafter referred to as the “Employer” or the “City,” and the Teamsters Union, Local 170, hereinafter referred to as the “Union,” has as its purpose the promotion of harmonious relations between the Employer and the Union, the establishment of an equitable and peaceful procedure for the resolution of differences, and the establishment of rates of pay, hours of work and other conditions of employment.

**ARTICLE 1**  
**RECOGNITION & SCOPE**

**Item 1. Recognition:** The City hereby recognizes the Union as the exclusive representative for the purpose of collective bargaining with respect to wages, hours, and any other terms or conditions of employment for all full-time animal control officers excluding all managerial, confidential, casual and all other employees of the City of Gardner.

**Item 2. Scope:** The Agreement includes all of the agreements reached by the parties respecting all matters pertaining to wages, hours, and other conditions of employment of bargaining unit employees covered by this Contract; however, any matter not mentioned in this Contract, or any matter not mentioned in this Contract for which specific directions are not set forth herein, or which is not specifically delegated to the bargaining unit employees or to the Arbitrator, shall be reserved for decision by the appointing authority in his/her full discretion.

**Item 3.** A permanent full-time bargaining unit employee shall be defined as a bargaining unit employee who is scheduled to work a regular daily schedule throughout the calendar of the fiscal year for each hour that their department is normally scheduled for operations. This shall be forty (40) work hours per week.

**Item 4.** If any provision of this Contract or any application of this Contract to any bargaining unit employees covered by the terms of this Contract shall be contrary to Law, such provisions or application shall have effect only to the extent permitted by Law and all other provisions or applications of this Contract shall continue in full force and effect.

**ARTICLE 2**  
**MAINTENANCE OF STANDARDS**

It is mutually agreed between the parties that all conditions of employment relating to hours of work and general working conditions shall be maintained and all rights and privileges and other benefits which are enjoyed by the employees covered by this

Agreement which are not specifically provided for or abridged by this Agreement are hereby protected by this Agreement and shall remain in full force and effect.

**ARTICLE 3**  
**MANAGEMENT RIGHTS**

**Item 1.** Except to the extent that there is contained in this Agreement an express and specified provision to the contrary, the City retains, whether exercised or not, all of the authority, power, rights, jurisdiction, and responsibility provided by the Laws of the Commonwealth of Massachusetts to such City for the control, direction and management of the City and its work force, including but not limited to: The right to manage the affairs of the City and the Department and to maintain and improve the efficiency of its operation; to determine the methods, means, processes and personnel by which operations are to be conducted; to determine and schedule hours of duty consistent with the statutes and ordinances and collective bargaining agreement of the City and the assignment of bargaining unit employees to work; to require from each bargaining unit employee the efficient utilization of his/her service; to hire, promote, assign and retain bargaining unit employees; and to promulgate and support rules and regulations pertaining to the operations of the Animal Control Unit and to the bargaining unit employees. The City shall not exercise such rights in derogation of the collective bargaining law or the terms of this Agreement.

**Item 2.** The City shall have the right to exercise its function of management and in the direction and supervision of the City's business. This includes, but is not limited to the right to: add or eliminate departments; require and assign overtime; increase or decrease the number of jobs; change process; assign work and work to be performed; schedule shifts and hours to work and lunch or break periods; hire; suspend; demote, discipline, or discharge; transfer or promote; layoff because of lack of work or other legitimate reasons; establish rules, regulations, job descriptions, policies and procedures, conduct orderly operations; establish new jobs; abolish and change existing jobs; determine where, when, how and by whom work will be done; determine standards of efficiency in Animal Control skills and physical fitness standards; except where any such rights are specifically modified or abridged by terms of this Agreement.

Unless an express, specific provision of this Agreement clearly provides otherwise, the City, acting through its Mayor, City Council and Police Chief or any other appropriate officials as may be authorized to act on their behalf, retains all rights and prerogatives it had prior to the signing of this Agreement either by law, custom, practice, usage or precedent to manage and control the Animal Control Unit.

By way of example but not limitation, management retains the following rights:

- a. to determine the mission, budget and policy of the Animal Control Unit;
- b. to determine the organization of the Animal Control Unit, the number of employees, the work functions, and the technology of performing them;
- c. to determine the number, types, and grades of positions or employees assigned to an organizational unit, work project, or to any location, task, vehicle, building, station or facility;
- d. to determine the methods, means and personnel by which the Animal Control Unit's operations are to be carried out;
- e. to manage and direct employees of the Animal Control Unit;
- f. to maintain and improve orderly procedures and the efficiency of operations;
- g. to hire, promote and assign employees;
- h. to transfer, temporarily reassign, or detail employees to other shifts or other duties;
- i. to determine the equipment to be used and the uniforms to be worn in the performance of duty;
- j. to determine the policies affecting the hiring, promotion, and retention of employees;
- k. to establish qualifications for ability to perform work in classes and/or ratings, including physical, intellectual, and mental health qualifications;
- l. to lay off employees in the event of work or funds or under conditions where management believes that continuation of such work would be less efficient, less productive, or less economical;
- m. to establish or modify work schedules and shift schedules and the number and selection of employees to be assigned;
- n. to take whatever actions may be necessary to carry out its responsibilities in situations of emergency;
- o. to enforce existing rules and regulations for the governance of the Animal Control Unit and to reasonably and appropriately add to or modify such regulations as it deems appropriate;
- p. to suspend, demote, discharge, or take disciplinary action against employees in the performance of this function, and to determine its internal security practices;
- q. to maintain the efficiency of operations entrusted to the Department, by establishing and enforcing reasonable rules, regulations, policies and procedures.

The failure of Management to exercise any right shall not be deemed a waiver.

#### **ARTICLE 4** **EMPLOYEE RIGHTS & REPRESENTATION**

***Item 1.*** Bargaining unit employees have, and shall be protected in exercise of, the right, without fear or penalty or reprisal, to join and assist the Union. The freedom of bargaining unit employees to assist the Union shall be recognized and extended to participation in the management of the Union and acting for the Union in the capacity of a Union Officer or representative or otherwise and including the right to present Union



views and positions to the public and the officials of the City. Without, limiting the foregoing, the City agrees that it will not aid, promote, or finance any labor group or organization, which violate any rights of the Union, no official or agent of the City shall:

- a. Interfere with the formation, existence, operations or administrations of the Union;
- b. Discriminate against any bargaining unit employee because he/she has given testimony, taken part in any grievance procedures or hearings, negotiations, conferences for in behalf of the Union or bargaining unit employees;
- c. Refuse to meet, negotiate, or confirm proper matters with officers of representatives of the Union as set forth in this Agreement.

**Item 2.** The members of the Union's bargaining committee limited to one (1) bargaining unit employees who are scheduled to work a tour of duty during collective bargaining negotiations shall be granted reasonable time without loss of pay or benefits for all meetings between the City, its agents or representatives and the Union for the purpose of the Contract or any supplement thereto.

**Item 3.** The Union shall have the right to designate a Union Steward and an alternate. The Union Steward shall be permitted to leave his/her post for and at any reasonable time during working hours, upon notification to his/her immediate supervisor, the Chief of Police, or his or her designee, for the purpose of ascertaining the facts concerning complaints or grievances and the presentation of such complaints or grievances to the Department Head/Supervisor or his/her designated representative without deduction from his/her pay for the time lost for such purpose. Union Stewards shall have no authority to take strike action, or any other action interrupting the City's business. The City recognizes these limitations upon the authority of the Union Steward and shall not hold the Union liable for any unauthorized acts. The Union reserves the right to remove the Union Steward at any time for the good of the Union.

**Item 4.** No more than one (1) Union Steward designated in advance by the Union to the City shall, during the life of the Contract, be granted reasonable time during working hours to process and settle grievances provided that such persons shall first require permission from the Chief of Police, or designee. Permission may be withheld by the Chief, or his/her designee, because of operating requirements, but such permission may not be withheld for more than twenty-four (24) hours.

**Item 5.** No more than one (1) Animal Control Officer shall be allowed without loss of pay to attend no more than one Union convention or seminar annually.

**ARTICLE 5**  
**INSURANCE AND HOSPITALIZATION**

**Item 1.** Each bargaining unit employee will be offered participation in the City sponsored health, dental and basic life insurance plans. Currently the City offers the HMO Blue New England and Blue Care Elect plans of Blue Cross & Blue Shield.

The City and employees enrolled in the health, dental and/or life insurance plans will share the cost of all premium charges. The premium charges will be paid for as follows:

|                                                   | <u>City</u> | <u>Employee</u> |
|---------------------------------------------------|-------------|-----------------|
| Blue Cross Blue Shield HMO Blue New England       | 75%         | 25%             |
| Blue Cross Blue Shield – Blue Care Elect Plan     | 50%         | 50%             |
| Blue Cross Blue Shield Dental Plan                | 75%         | 25%             |
| Basic Life Insurance (\$10,000 City offered plan) | 75%         | 25%             |

For those bargaining unit employees who elect to include their spouse and/or unmarried dependent children until the age of 26, as specified in the City sponsored health and/or dental plans. The premium charges will be paid for as follows:

|                                               | <u>City</u> | <u>Employee</u> |
|-----------------------------------------------|-------------|-----------------|
| Blue Cross Blue Shield HMO Blue New England   | 75%         | 25%             |
| Blue Cross Blue Shield – Blue Care Elect Plan | 50%         | 50%             |
| Blue Cross Blue Shield Dental Plan            | 75%         | 25%             |

Those bargaining unit employees enrolled in the health, dental and/or life insurance plans may also elect participation in the City's Section 125 Cafeteria plan for the premiums of the health, dental and/or life insurance plans.

If the City wishes to change or add plans offered to collective bargaining unit members, it will present such changes or additions to the Insurance Advisory Committee. The Insurance Advisory Committee will evaluate such requests and shall then present their findings to their union membership and a vote shall be taken to determine whether or not the membership wishes to make the requested change or addition. The City will offer the approved changes for all bargaining units, if, and only if, 2/3 of the City's bargaining units vote to do so.

**Item 2.** Any claim for payment under said policy shall not be subject to the grievance and arbitration procedures of this Contract.

**ARTICLE 6**  
**AGENCY SERVICE FEE AND UNION DUES**

Employees shall tender the initiation fee and monthly membership dues by signing, the Authorization of Dues form. During the life of this Agreement and in accordance with the terms of the form of Authorization of Check-off Dues, the City agrees to deduct Union membership dues, initiation fees and agency fees levied in accordance with the Constitution of the Union from the pay of each employee who executes or has executed such form. The Treasurer shall remit the aggregate amount to the Treasurer of the Union along with a list of employees who have said dues deducted. Such remittance shall be made monthly.

The City agrees that, upon receipt of appropriate written authorization, executed by such employee, it will remit the monthly aggregate amount of such deductions to the Treasurer of the Union. Payment shall start thirty (30) days following the date of employment.

**ARTICLE 7**  
**WAGES**

Wages shall be paid in accordance with Appendix "A" and attached hereto and made part hereof.

**ARTICLE 8**  
**GRIEVANCE AND ARBITRATION PROCEDURE**

**Item 1.** A grievance is a dispute concerning the interpretation, meaning or application of this Agreement or any amendment or supplement thereto, except such disputes concerning such matters which are specifically excluded from the Grievance and Arbitration Procedure by other paragraphs of this Contract.

**Item 2.** The time limits indicated hereunder will be considered maximum unless extended by mutual agreement in writing, and a failure to comply with said time limits shall waive the grievance.

**Level 1.** A bargaining unit employee with a grievance will first orally discuss it informally with his/her immediate supervisor. If the grievance is not orally discussed with his/her immediate supervisor within thirty (30) days after the aggrieved knew or should have known of the act or condition upon which the grievance is based, the grievance is waived.

**Level 2.** If the oral grievance is not settled within five (5) working days, a written grievance shall be submitted by the bargaining unit employee within fifteen (15) business days to the Chief of Police (the "Chief"). There shall be a meeting with the bargaining unit employee and the Chief within five (5) working days of receipt of the grievance by the Chief. A non-employee representative of the Union may attend such meeting. If a written grievance is not received by the Chief within fifteen (15) business days upon the completion of a level 1 response, the grievance shall be considered abandoned by the Union.

**Level 3.** If the grievance is not settled within fifteen (15) business days of the receipt of the grievance by the Chief, the aggrieved bargaining unit employee may submit said grievance to the Mayor. There shall be a meeting with the bargaining unit employee and the Mayor, or his/her representative within five (5) working days of receipt of the grievance by the Mayor. A non-employee representative of the Union may be present at such meeting. The Mayor may overrule the Chief's decision. If a written grievance is not received by the Mayor within fifteen (15) business days upon the completion of the level 2 hearing, the grievance will be considered abandoned by the Union.

**Level 4.** If the grievance is not settled at Level 3, and if the grievance alleges a violation by the City or any of its agents of any of the provisions of this Agreement, which are subject to the Grievance and Arbitration clause and not excluded as aforesaid, this grievance within thirty (30) days after written reference to the Mayor, may be referred by the Union to arbitration as hereinafter provided.

**Item 3.** Any grievance which alleges a violation by the City or any one of its agents of one or more of the provisions of this Agreement and/or which have not been submitted by either party to the American Arbitration Association within the time prescribed. Failure to submit within the time prescribed shall waive the grievance.

**Item 4.** The arbitrator so selected will confer with the representatives of the Union and the City, and will issue his/her decision, award and reasons therefore, not later than thirty (30) days from the date of the close of hearing, or if all the hearings have been waived, than twenty (20) days from the day the final statements have been submitted to him. The arbitrator will be without power or authority to make any decision or award that violates the Common Law, or Statutory Law of the Commonwealth, or any rules and regulations promulgated pursuant thereto. The arbitrator shall be without power to add or to subtract from the terms of this Agreement. The arbitrator shall be without power to require the commission of any act prohibited by Law, or which violates any terms of this Agreement. The arbitrator will be without power or authority to render any award or decision concerning any matter which is excluded from the Grievance and Arbitration Procedure of the Contract. The Arbitrator will be without power or authority to make

any decision or award concerning any matter or grievance which occurred or failed to occur prior to the first day of July, 1983. The decision of the arbitrator will be final and binding except for review and confirmation as provided by the provisions of Chapter 150E of the General Laws.

**ARTICLE 9**  
**WORK SCHEDULE**

**Item 1.** The normal work week will consist of seven (7) days, Sunday through Saturday, in which each bargaining unit employee shall work an average of 40 hours per week in a calendar year on a 4 & 2 schedule which provides each bargaining unit employee scheduled to work four (4) days in succession with two (2) days off.

**Item 2.** All Animal Control Officers will bid for their shift assignments twice a year, with the approval of the Chief. The first bid will be conducted in June for the July shift change. The second bid will be conducted in December for the January shift change, using seniority as a determining factor when all other criteria are deemed equal by the Chief, or his/her designee. In the event that a vacancy should occur in addition to the bi-annual job assignment bidding schedule, bargaining unit members may bid only on the vacant shift. Assignment to said vacant shift shall be determined by using seniority as a determining factor when all other criteria are deemed equal by the Chief, or his/her designee.

**Item 3.** The normal workday will be eight (8) hours, which will include a one half (1/2) hour lunch break as follows (effective 02/06/2024):

- one (1) 7:00 am to 3:00 pm (4 and 2 rotation)
- one (1) 8:00 am to 4:00 pm (4 and 2 rotation)
- one (1) 9:00 am to 5:00 pm (4 and 2 rotation)

Accordingly, an employee's hours of work shall be one (1) of the three (3) shifts as established herein.

It is understood and agreed that this section does not preclude the City from having more than one (1) employee assigned to a particular shift. Nor does this section limit the City in its establishment of days of the week during which the four (4) consecutive days of work shall be performed.

**Item 4.** Rest Breaks shall consist of two (2) fifteen (15) minute periods during the eight (8) work hours of the shift. In a bona fide emergency, rest periods may be altered or missed and shall not be recovered as overtime.

**Item 5.** Animal Control Officers are defined as essential employees.

**ARTICLE 10**  
**OVERTIME PAY**

**Item 1.** All bargaining unit employees covered by this Agreement shall be paid at the rate of 1½ times their hourly rate of pay for work in excess of eight (8) hours worked in one day and/or a work week in excess of 40 hours worked in a week. Any bargaining unit employee called back to work on the same day having completed his/her assigned work and left his/her place of employment before his/her next regularly scheduled starting time, shall be paid the overtime rate for all hours worked on such recall and will be guaranteed a minimum of three (3) hours.

**ARTICLE 11**  
**ON-CALL AND CALL BACK**

1. An on-call rotation will be established which will include all bargaining unit employees.
2. The work week for the on-call rotation shall be the 4 and 2 schedule and will rotate by seniority. The on-call rotation will continue until such time as there may be a staffing change which may require an adjustment to the schedule. In the event that the regularly scheduled on-call bargaining unit member is absent from work, the on-call shift shall be covered by the second bargaining unit member scheduled to work on the same date.
3. The on-call schedule and pay will be as follows:

| <u>Day</u>                                                    | <u>from</u> | <u>to</u>           | <u>Pay</u> |
|---------------------------------------------------------------|-------------|---------------------|------------|
| Monday                                                        | 6:00 PM     | 6:00 AM (Tuesday)   | \$40.00    |
| Tuesday                                                       | 6:00 PM     | 6:00 AM (Wednesday) | \$40.00    |
| Wednesday                                                     | 6:00 PM     | 6:00 AM (Thursday)  | \$40.00    |
| Thursday                                                      | 6:00 PM     | 6:00 AM (Friday)    | \$40.00    |
| Friday                                                        | 6:00 PM     | 6:00 AM (Saturday)  | \$50.00    |
| Saturday                                                      | 6:00 PM     | 6:00 AM (Sunday)    | \$75.00    |
| Sunday                                                        | 6:00 PM     | 6:00 AM (Monday)    | \$75.00    |
| Holidays                                                      |             |                     | \$75.00    |
| New Year's Day, Independence Day,<br>Thanksgiving & Christmas |             |                     | \$100.00   |

All on-call days and hours will be reported promptly every Monday for payroll purposes to the Police Department Administrative Assistant.

4. Any employee who shall be called back for overtime shall be paid for such hours he/she has actually worked, but in no event shall he/she be paid less than three (3) hours compensation at his/her overtime rate of pay.

**ARTICLE 12**  
**CLOTHING**

Bargaining unit employees covered by this Agreement shall receive a clothing allowance of five hundred (\$500.00) dollars on or before the last pay period in July, prorated quarterly if the bargaining unit employee leaves the department. Said allowance shall be used for the upkeep and purchase of clothing, equipment, and footwear. Effective July 1, 2023, the clothing allowance will be increased to six hundred and fifty dollars (\$650.00).

It is hereby specifically agreed that any protective equipment required by the city for an Animal Control Officer in the performance of his/her duty shall be supplied by the city and not considered part of his/her uniform allowance as set forth above. It is understood that uniforms and equipment shall remain the property of the city and upon termination of employment; the employee shall immediately return all uniforms and equipment in his possession to the Chief of the Department.

**ARTICLE 13**  
**SAFETY AND DEFECTIVE EQUIPMENT**

**Item 1:** The Union through a designated representative may bring to the attention of the Chief and/or the Mayor specific safety concerns which may arise or develop during the life of this Agreement. Management shall, consistent with its authority, carefully consider any recommendations for dealing with these safety concerns.

**Item 2:** No employee shall be required to drive or to operate or to work upon any vehicle that is not equipped with all safety appliances prescribed by law or which vehicle or its equipment is in defective condition. No employee shall be subject to disciplinary action for refusing to operate such equipment.

**Item 3:** No employee shall be required to pick up any wildlife roadkill that may cause injury to themselves or might contaminate their vehicle without assistance from the DPW. (deer, Moose, Skunk etc.) No employee shall be disciplined for asking for assistance with a particular instance.

**Item 4:** Each Animal Control Vehicle will be supplied with a Tommy Gate to help with Large Animals and reduce the possibility of injury while on the job.

**ARTICLE 14**  
**VACATIONS**

**Item 1.** Permanent full-time bargaining unit employees shall be eligible for vacation leave with pay within the meaning of this section if they have actually worked for the City thirty (30) weeks during the twelve (12) months preceding the first day of June of each year.

**Item 2.** Vacation time shall be credited to permanent full-time bargaining unit employees on January 1<sup>st</sup> of each year. New permanent full-time bargaining unit employees will earn one (1) vacation day per month up to ten (10) working days per calendar year. This time will be credited the last day of each month. New employees that start on or before the fifteenth of the month shall be credited with that month's vacation leave accrual. The new bargaining unit employee shall continue to earn vacation in this manner until January 1<sup>st</sup> of the year following his/her anniversary date of benefited employment. This vacation will only be allowed upon the completion of six months of service in the department. During initial year of service, in no event shall a new employee be eligible for more than ten (10) days of vacation per calendar year.

**Item 3.** Permanent bargaining unit employees subject to the above shall be entitled to the following working days of vacation:

| <b>Years of employment</b> | <b>Vacation entitlement</b> |
|----------------------------|-----------------------------|
| One to four                | 10 days                     |
| Five to nine               | 15 days                     |
| Ten to fourteen            | 20 days                     |
| Fifteen or more            | 25 days                     |

Vacation entitlement increases shall be allotted on the corresponding date of hire anniversary (i.e., increase from ten (10) days to fifteen (15) days shall occur on five (5) year anniversary date of hire).

**Item 4.** Vacation days must be taken in the calendar year in which they are earned, except if by December 1<sup>st</sup> a bargaining unit employee has more than fifteen (15) days of vacation time remaining, he/she may carry no more than ten (10) days of vacation into the following year.

**Item 5.** Bids for vacation shall be made from January 1<sup>st</sup> to February 28<sup>th</sup> of the same year. Such vacations will be determined by the Animal Control Officer's appointment as a member of the department. All other vacation time will be granted in order of request by seniority.



**Item 6.** Vacations to be determined within a manner not to affect the efficiency of the City.

**Item 7.** Upon termination, resignation or retirement the annual allotment of vacation time for the year in which the bargaining unit member's employment ends shall be prorated monthly from the date the bargaining unit member's employment ends.

**Item 8.** In the event that a bargaining unit member's employment terminates voluntarily, is discharged for cause or retires from the City, any accrued vacation time (after pro-ration) will be paid to the bargaining unit member. If a bargaining unit member dies, any accrued vacation time (after pro-ration) will be paid to the estate of the deceased bargaining unit member.

### **ARTICLE 15** **HOLIDAYS**

**Item 1.** Permanent full-time bargaining unit employees covered by this Agreement shall be granted holiday pay for each of the following twelve (12) holidays:

|                        |                  |                  |
|------------------------|------------------|------------------|
| New Year's Day         | Juneteenth       | Columbus Day     |
| Martin Luther King Day | Memorial Day     | Veteran's Day    |
| President's Day        | Independence Day | Thanksgiving Day |
| Patriot's Day          | Labor Day        | Christmas Day    |

If any additional legal holiday is granted by the State and accepted by the City, it will be given with pay.

**Item 2.** If a holiday falls on the normally scheduled day off for a specific bargaining unit member, due to his/her 4 & 2 work schedule rotation, the holiday will be observed by the bargaining unit member as follows: If the holiday falls on the first day of the two (2) days off schedule, the bargaining unit member shall have the day prior to in observance of the holiday. If the holiday falls on the second day of the two (2) days off schedule, the bargaining unit member shall have the day after in observance of the holiday.

In the event that appropriate staffing coverage is not available on the days as noted above, the bargaining unit member will be provided with a mutually agreed upon day in observance of the holiday.

**ARTICLE 16**  
**SICK LEAVE**

**Item 1.** Bargaining unit employees shall earn twelve (12) days of sick time on an annual basis to be allotted on January 1<sup>st</sup> of each year. Newly hired employees shall earn sick leave at the rate of one day per month worked. Sick time will be credited to all newly hired employees the last day of each calendar month. New employees that start on or before the fifteenth of the month shall be credited with that month's sick leave accrual. In no event shall a new employee be eligible for more than twelve (12) days of sick leave per calendar year. On the first anniversary of the date of employment, they shall be credited with the difference between the number of days of sick leave they have earned up until such date, and twelve (12) sick leave days. Sick leave allowances not used in any particular year may be accumulated up to an unlimited number of days for use in any subsequent year.

All bargaining unit employees, except new employees, shall be credited with their sick leave days on January 1<sup>st</sup> of each year. In the event that a full-time bargaining unit employee terminates their employment with the City and have utilized sick leave in excess of the sick leave time they have earned as of the date of their termination, said employee shall reimburse the City for the sick leave taken, but not earned.

A doctor's certificate at the expense of the permanent full-time bargaining unit employee may be required by the Chief of Police, or his/her designee, if any permanent full-time bargaining unit employee is absent from work three (3) consecutive days or more at one time. Any permanent full-time bargaining unit employees claiming benefits under sick provisions of this Agreement shall submit to an examination at the expense of the City by a physician designated by the Municipal Employer as requested during the period of such disability.

**Item 2.** When the Chief of Police has reasonable cause to believe that an employee may be abusing his/her sick time he/she will meet with the employee to discuss his/her use of sick time. The employee may have his/her union representative present for this meeting. If it is determined by the Chief of Police that the employee is abusing his/her sick time the Chief of Police will issue a verbal warning.

Should the abuse of sick time continue, the Chief of Police or his/her designee will meet with the employee to discuss the continued abuse of sick time. The employee may have his/her union representative present for this meeting. At the conclusion of this meeting, the Chief of Police or his/her designee may issue a written warning to said permanent full-time bargaining unit employee stating that upon the next day used as sick leave, the bargaining unit employee may be required to provide a doctor's certificate at the expense of the employee. Said warnings will be reviewed in three (3) month intervals, and if a

bargaining unit employee's record has improved, a statement to that effect will be attached to said warning.

**Item 3.** In the case where an employee has an approved FMLA leave for the birth of a child, the employee will be authorized to use sick time should he/she elect for the first three (3) weeks following the birth of the child to allow for the provision of care to the parent recovering from childbirth. This time may be extended upon request and the approval of the Mayor in the event of unforeseen medical circumstances requiring additional time for the care of the parent recovering from childbirth or for the child occurs.

**Item 4.** Sick Leave Incentive Time: Bargaining unit employees shall be granted four (4) hours of incentive personal leave without loss of pay for each calendar month during which they do not report out sick, cumulative to six (6) days per calendar year. Any days earned as sick leave incentive will be counted as personal time subject to the approval of the Chief of Police, or his/her designee. Days must be used within one year from the date such day was earned.

**Item 5.** Bargaining unit employees may donate sick leave to another employee of the City of Gardner who is in serious need (due to a serious illness or injury and that employee has utilized all of his/her available sick, personal, compensatory and vacation time). The donated time shall be paid to the employee in need at that employee's rate of pay. Authorization of the donation of this time shall be at the sole discretion of the Mayor.

#### **ARTICLE 17** **COURT TIME**

**Item 1. Court Time.** Any bargaining unit employee who is required to appear in court on behalf of the City in a criminal or civil case consistent with his/her duties as an Animal Control Officer at any time other than his/her regularly scheduled duty hours, shall receive pay at the overtime rate for not less than four (4) hours.

**Item 2.** All records used to compute overtime shall be made easily accessible for all members of the bargaining unit to see, whether posted or upon request.

#### **ARTICLE 18** **BEREAVEMENT LEAVE**

**Item 1.** In the event of death in the immediate family of any bargaining unit employee, he/she will be granted leave with straight-time pay for normally scheduled working hours, not to exceed three (3) consecutive days and such leave shall not be charged to sick leave or vacation leave.

Immediate family will include spouse, parent, stepparent, parent of spouse, children, brother, sister, grandparents, grandparents of spouse, grandchildren, or a person living in the immediate household of the employee.

**Item 2.** Bereavement leave of one day without loss of regular straight-time pay for normally scheduled working hours may be granted per occurrence for the death of an employee's niece, nephew, brother-in-law, sister-in-law, son-in-law, daughter-in-law, aunt or uncle and such leave shall not be charged to sick leave or vacation leave.

Additional days may be taken and charged against the bargaining unit employee's personal days, vacation days or time accrued or may be taken non-consecutively with extenuating circumstances and prior approval of the Chief.

### **ARTICLE 19** **EDUCATION**

Any employee who wishes to go to school, classes, or workshops to further their education in the field of Animal Control shall be reimbursed by the City for all expenses related to school, not to exceed One Thousand Dollars (\$1,000.00 and upon the successful passing of said school, class or workshop.

All schooling will be done at a local level for certification and at no time during the schooling shall the City pay more than One Thousand Dollars (\$1,000.00) per year, per individual.

### **ARTICLE 20** **PERSONAL DAYS**

**Item 1:** Bargaining unit employees shall be granted three (3) personal days per calendar year that may not be accumulated unless circumstances prevail where a permanent full-time bargaining unit employee had not been able to use pre-arranged time off in the calendar year. Under no circumstances shall an employee carry-over said days into the next calendar year.

**Item 2:** Newly hired employees shall be granted personal leave according to the following schedule:

| <b><u>First day of employment</u></b> | <b><u>Number of Personal Days</u></b> |
|---------------------------------------|---------------------------------------|
| January 1 - March 31                  | 3                                     |
| April 1 - June 30                     | 2                                     |
| July 1 - September 30                 | 1                                     |

**Item 3:** Personal days are of no loss of pay to permanent full-time bargaining unit employees and shall not be charged to sick or vacation leaves.

**Item 4:** Upon termination, resignation or retirement the annual allotment of personal time for the year in which the bargaining unit member's employment ends shall be prorated monthly from the date the bargaining unit member's employment ends.

**Item 5:** Bargaining unit employees shall notify his/her immediate supervisor in advance when requesting a personal day. This request shall not be denied if the time can be filled with another Animal Control Officer or unless an emergency or just cause for denial exists. If an emergency is in effect, a personal day can be denied with just cause given by the Chief of Police or his/her immediate supervisor.

## **ARTICLE 21** **MISCELLANEOUS**

### **Item 1. No Strike**

(a) During the period of this Agreement, no bargaining unit employee covered by this Agreement shall engage in, induce, encourage any strike, work stoppage, slowdown or withholding of services by such bargaining unit employees. Provisions of this Section shall be applicable to all bargaining unit employees during the period of bargaining for a new Contract subsequent to this Contract, not to exceed three (3) years from the effective date of this Contract.

(b) Any action by the City to enforce the provisions of this Item shall not be subject to the Grievance & Arbitration Procedures set forth in this Contract. Violations of the terms of this Item shall be cause for discharge, and/or discipline in the sole discretion of the City.

### **Item 2. Waiver**

Failure of either party to this Agreement to execute his/her rights or obligations hereunder, at any one time, shall not be deemed a waiver of the right of such party to exercise his/her rights or obligations in the future.

### **Item 3. Amendment to this Agreement**

This Agreement may only be amended by a written instrument executed by the duly authorized representatives of both parties thereto.

**Item 4. Personnel File**

Bargaining unit employees will have the right to review the contents of their personnel file within a reasonable time of request. A bargaining unit employee will be entitled to have a representative of the Union accompany him/her during such review. No material derogatory to the bargaining unit employee's conduct, service, character or personality will be placed in his/her personnel file unless the bargaining unit employee has had an opportunity to review the material. The bargaining unit employee shall acknowledge that he/she has had the opportunity to review the material. The bargaining unit employee shall acknowledge that he/she had the opportunity to review such material by affixing his/her signature to the copy to be filed with the express understanding that such signature in no way indicates agreement with the content thereof. The bargaining unit employee will also have the right to submit a written answer to such derogatory material, and his/her answer shall be reviewed by the Chief and attached to the file copy.

**Item 5. Seniority Calculation & Reduction in Work Force**

Section 1: Seniority will be calculated based upon an individual employee's actual time worked as an employee in the City of Gardner Police Department as a full-time Animal Control Officer.

Section 2: Seniority shall not be broken by an authorized leave of absence, temporary suspension, vacation, sick, injury and/or military leave.

Section 3: Upon resignation of employment or discharge for cause, an individual forfeits his/her seniority.

Section 4: In the event of a reduction in workforce (or forced layoff):

- (a) Layoffs shall be conducted by position in inverse order of hiring.
- (b) Bargaining unit members who have been the subject of a layoff shall be given first priority of immediate recall upon the approval of funding for animal control positions.
- (c) A bargaining unit member shall not forfeit his/her seniority with the City. Upon a bargaining unit members date of re-hire with the City his/her seniority for all purposes stated herein shall include his/her previous employment with the City.

**Item 6: Military Time Benefit**

Employees who are enlisted in the military (i.e., Marine Corps., Army, Navy, National Guards, etc.) are eligible for the benefits for training and/or active duty as defined in MGL, c. 33, §59, which will be referred to as “Military Benefit Time.”

- A. Training days shall only be used for those days an eligible employee is regularly scheduled to work. Eligible employees shall receive their regular base pay rate for these benefit days. This benefit will not accrue. Benefit time not utilized at the end of each year will not carry over to the following year. Upon discharge from their respective military unit employees previously eligible for these benefit will no longer receive this benefit. This benefit time will not be used for active duty.
- B. For active duty purposes, when eligible for continued pay as defined by MGL, c. 33, §59, the eligible employee shall provide the Human Resources Department with amount the he/she is paid by either the United States or the Commonwealth for military service performed during the same pay period.

**Item 7: Discipline & Discharge**

- a.) All bargaining unit members shall complete a one (1) year probationary period and may be disciplined or terminated without cause or notice during the probationary period. Such discipline or termination shall not be subject to the grievance and arbitration procedure under Article 7 of this Agreement.
- b.) No bargaining unit member who has completed his/her one (1) year probationary period shall be disciplined or discharged without just cause. Any disciplinary action taken by the City against a bargaining unit member shall be consistent, fair and appropriate with regard to the type and severity of the offense.
- c.) Bargaining unit employee’s receiving written reprimands have the right to a hearing with the Chief to discuss such written reprimand. If the parties are unable to reach an agreement, the employee may choose to pursue exoneration through the grievance/loudermill hearing process.
- d.) If a disciplined employee works a full year without further disciplinary action, the next failure to meet behavior or performance standards may be treated as a first occurrence. However, the City may still consider all past disciplinary action in evaluating the employee for future discipline and promotional opportunities.

**Item 8: Local 170 Fund Drive**

The Employer agrees to deduct from the paycheck of all employees who submit signed cards authorizing deductions for voluntary contributions to Local 170 DRIVE Fund. Local 170 DRIVE Fund shall notify the Employer of the amounts designated by each contributing employee that are to be deducted from his/her paycheck on a weekly basis for all weeks worked. The phrase “weeks worked” excludes any week other than a week in which the employee earned a wage. Employees shall have one opportunity per fiscal year to opt in to this program.

**Item 9: Teamsters Credit Union**

The City agrees to deduct certain amounts each week from the wages of those employees who shall have given the city written authorization to make such deductions. The amounts so deducted shall be remitted to the New England Teamsters Federal Credit Union or personal bank of the employee once each week. The city shall not make deductions and shall not be responsible for remittance to the New England Federal Credit Union or personal bank for any deductions for those weeks in which the employee’s earnings shall be less than the amount authorizes for deduction. Employees shall have one opportunity per fiscal year to opt into this program.

**Item 10: Retirement**

Full time bargaining unit members will enroll in the Gardner Retirement Board public employee retirement system and shall be assigned to the appropriate retirement group as determined and defined by the Gardner Retirement Board.

**Item 11: Coaching Positions**

Bargaining unit members who are qualified through education and training are eligible to apply for and be hired as athletic coaches for the City of Gardner School Department. Coaching duties will be performed on the bargaining unit member’s own time and will not conflict with his/her regular work schedule. Compensation will be a stipend set and paid for by the School Department.

**Item 12: Non-Discrimination**

The City and the Union fully endorse the philosophy and the laws prohibiting discrimination of any kind. There shall be equal opportunity and no discrimination of any kind without regard to race, color, religion, sex, age, national origin, disability, or status as disabled veteran, by the City or the Union.



No provisions of this Agreement shall restrict or prohibit the City from fulfilling its obligations under the American with Disabilities Act. Throughout the Agreement, the use of masculine pronouns or other masculine terms shall include the feminine and are used interchangeable without regard to gender.

**Item 13: Individual Agreements**

The City agrees that it will not enter into any individual or collective agreement with any employee covered by this Agreement.

**Item 14: Training New Employees**

When a bargaining unit member is assigned a training shift to work with new City recruits, they will be paid for three (3) hours of overtime.


**ARTICLE 22**  
**DURATION**

This Agreement and its provisions shall be effective from July 1, 2023 and continue in full force and effect until June 30, 2026. Either party may, on or before the 1st day of March 2026, give written notice to the other of its desire to extend or revise the Agreement during the period to commence July 1, 2026. This Agreement shall remain in full force and effect during the collective bargaining process or until the new Agreement is reached.

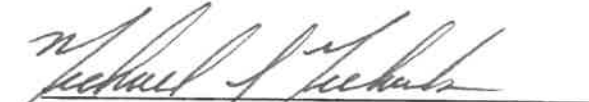
Either party may terminate this Agreement by such notice as is described above, any time, following the termination date set forth above by written notice one to the other, except that the no strike clause contained herein shall remain in force and effect until three (3) years from the date of execution of this Agreement.

In witness whereof, the parties hereto cause this instrument to be executed in there names and on their behalves by the duly authorized Officers thereto this 4<sup>th</sup> day of March, in the year 2024.

**FOR THE UNION:**

  
\_\_\_\_\_  
Alana Meserve, Union Steward  
Teamsters Union Local 170

**FOR THE CITY:**


  
\_\_\_\_\_  
Michael Nicholson, Mayor

\_\_\_\_\_  
James D. Marks, Business Agent  
Teamsters Union Local 170


In witness whereof, the parties hereto cause this instrument to be executed in there names and on their behalves by the duly authorized Officers thereto this 4th day of March, in the year 2024.

**FOR THE UNION:**

**FOR THE CITY:**

  
\_\_\_\_\_  
Alana Meserve, Union Steward  
Teamsters Union Local 170

\_\_\_\_\_  
Michael Nicholson, Mayor

  
\_\_\_\_\_  
James D. Marks, Business Agent  
Teamsters Union Local 170

**APPENDIX A**

**Animal Control  
2023-26 Wage Schedule**

|                               | July 1, 2022 | Step Adjustment (4%) | *Adjusted July 1, 2023 | 2.0% July 1, 2023 | 2.0% July 1, 2024 | 2.0% July 1, 2025 |
|-------------------------------|--------------|----------------------|------------------------|-------------------|-------------------|-------------------|
| <b>Animal Control Officer</b> |              |                      |                        |                   |                   |                   |
| Step 1                        | \$17.46      | \$17.46              | \$18.54                | \$18.91           | \$19.29           | \$19.67           |
| Step 2 (6 Months of Service)  | \$18.16      | \$18.16              | \$19.24                | \$19.62           | \$20.02           | \$20.42           |
| Step 3 (1.5 Years of Service) | \$18.88      | \$18.88              | \$19.96                | \$20.36           | \$20.77           | \$21.19           |
| Step 4 (3 Years of Service)   | \$19.26      | \$19.64              | \$20.72                | \$21.13           | \$21.56           | \$21.99           |
| Step 5 (5 Years of Service)   | \$19.64      | \$20.43              | \$21.51                | \$21.94           | \$22.37           | \$22.82           |
| Step 6 (10 Years of Service)  | \$20.42      | \$21.24              | \$22.32                | \$22.77           | \$23.22           | \$23.69           |
| Step 7 (15 Years of Service)  | \$21.24      | \$22.09              | \$23.17                | \$23.64           | \$24.11           | \$24.59           |
| Step 8 (20 Years of Service)  | \$22.09      | \$22.98              | \$24.06                | \$24.54           | \$25.03           | \$25.53           |
| Step 9 (25 Years of Service)  | \$22.97      | \$23.90              | \$24.98                | \$25.47           | \$25.98           | \$26.50           |

\*Rolled in Senior ACO adjustment.

## APPENDIX B

### ANIMAL CONTROL OFFICER

**Position Purpose:**

Enforces all relevant state and local statutes and city ordinances as they relate to the control and regulation of animals; ensure the safe return, care and handling of all residential animals, and provide protection to the residents from annoyance, intimidation, irritation, and injury from animals; performs all other related work as required.

**Supervision:**

*Supervision Scope:* Performs a variety of very responsible functions requiring the exercise of judgment, initiative and discretion in dealing with the public and in interpreting and applying relevant state laws and city ordinances.

*Supervision Received:* Works under general direction of the Chief of Police, referring specific problems to supervisor only when clarification or interpretation of policy or procedure is required. Works according to established department and city policies and procedures, standards, or special directives, instructions and intent.

**Job Environment:**

Majority of work is performed outdoors with possible exposure to weather extremes of hot and cold temperatures and inclement weather. Frequently subjected to the stress of emergencies and dangerous situations; risk of injury is possible due to handling of animals including bites, scratches, etc. Work may be performed outside of normal business hours and on the weekends.

Operates an automobile/light truck, radio, hand tools, animal capture devices, traps, cages, muzzles, nets, snare leash, ladder, rabies pole, tranquilizer dart gun and syringes, and standard office equipment to include personal computer, calculator, telephone, copier, etc.

Makes frequent contact with animal owners, city residents, local veterinarians/animal hospitals, rescue/shelter organizations, state agencies, MSPCA, other city/ town departments, and local animal control offices.

Has access to department-related confidential information.

Errors could result in danger to public health and safety, personal injury, confusion, delay or loss of services, and cause adverse public relations, and have financial and/or legal repercussions.

**Essential Functions:**

*(The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.)*

Responsible for investigating animal bites to determine whether or not members of the general public have been exposed to rabies or disease and then takes appropriate measures to address any exposures.

Investigates, receives and resolves citizen complaints as they relate to dogs and other animals. This includes data entry into the Police Department computer reporting database system.

Interprets and enforces all applicable state laws and local city ordinances; may be required to appear in court or at a dog hearing to provide testimony; recommends changes in local animal control by-laws.

Educates the public on the importance of vaccinating, licensing and proper medical and physical care of pets.

Ensures animals are current on vaccinations and licensing.

Responsible for impoundment, care and disposition of unclaimed animals. **In addition to medical care as defined herein, care includes cleaning, feeding and watering of animals when there is an unexpected interruption or unforeseen vacancy in the animal shelter staff resulting in an inability to fully populate the animal care schedule.**

Assists with the oversight of the animal control facility and animal shelter employees.

Evaluates impounded animals to determine if medical care is appropriate and arranges for said medical care. Evaluates impounded and surrendered dogs that are up for adoption to determine if they are a threat to the public.

Transports animals under the city's care to provide medical attention or routine medical prior to adoption.

Captures and transports sick or injured wildlife to the proper rehabilitation experts.

Provides trapping of young cats and kittens to spay/neuter to control the over-population of wild/feral cats. This lessens the chance of the spread of rabies and zoonotic diseases.

Removes deceased animals from public roadways and sidewalks and arranges for proper disposal.

Responds to requests by Law Enforcement Officers to assist with situations involving the removal of animals from unsafe environments or crime scenes.

Provides information and assistance to the public regarding complaints and questions about wildlife.

Investigates complaints of potentially rabid wildlife; captures, euthanizes, and prepares animal for rabies testing as needed.

Issues year-end citations for unlicensed dogs, attends court appearances as needed, for unpaid citations or other issues.

Serves as Animal Inspector in accordance with State of Massachusetts statutory requirements; ensures rabies control in the domestic animal population; responsible for barn inspections; checks ear tag numbers and date of arrival of cattle from out of State. May be called to assist with other domestic animal disease quarantines in the event of an outbreak.

Performs administrative duties; prepares correspondence and documentation for hearings; prepares written reports; maintains detailed and accurate department activity records, maintains accurate daily logs and records,

Attends continuing education classes/seminars to keep up to date with latest techniques, MGL and general practice.

Performs similar or related work as required or as situation dictates.

### **Recommended Minimum Qualifications:**

#### Education, Training and Experience:

High School Diploma; one to three years of experience in animal handling and control or related field; or any equivalent combination of education and experience.

#### Special Requirements:

Possession of a valid motor vehicle operator's license.

Animal Control Officer MA Certification; within one year of appointment.

#### Knowledge, Ability and Skill:

*Knowledge:* Thorough working knowledge of applicable Massachusetts General Laws, city ordinances and town bylaws governing the control and regulation of animals. Knowledge of animal diseases, basic livestock husbandry practices, normal/abnormal behavior of common wildlife, and regulations pertaining to animals and wildlife. Knowledge of livestock, exotic animal handling, wildlife issues, dog bite prevention, rabies protocol and legal statutes and regulations related to animal control and prosecution.

*Ability:* Ability to effectively and tactfully communicate with others as it relates to explaining regulations, taking enforcement action, and investigating complaints. Ability to maintain detailed records. Ability to apprehend and control vicious animals and care for them humanely. Ability to maintain composure during emergencies, in dangerous situations, and while communicating with agitated/angry residents. Ability to enforce laws and regulations firmly and impartially.

*Skill:* Skills in operating above-mentioned equipment. Excellent problem solving skills. Compassion for animals. Excellent organizational and recordkeeping skills and proficient computer skills. Skill entering data into IMC police data base. Excellent communication skills.

Physical Requirements:

*The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Frequent light to moderate physical effort is generally required in performing duties. Very good mobility and physical conditioning required to spend majority of shift walking/running/standing, climbing trees, chasing animals, handling large/excitable/dangerous animals, and using hands to operate all tools and equipment. Ability to talk and hear sounds. Regularly lifts up to 30 pounds; occasionally lifts and/or moves objects weighing up to 100 pounds. Accesses all levels of structures/barns/houses and traverses uneven terrain. Vision and hearing at or correctable to normal ranges.

*(This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.)*





City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication Regarding the Fire Department Roof Replacement

Dear Madam President and Councilors,

As was recently stated during the City Council meeting of March 4, 2024, the roof of the Gardner Fire Station that was damaged during the February 29<sup>th</sup>, 2024 storm will be replaced by the City's property liability insurance- the Massachusetts Interlocal Insurance Agency (MIIA)- for any costs for a full replacement and emergency temporary repairs over the City's \$5,000 deductible.

At that meeting, I mentioned that the Administration would be requesting an appropriation to cover the \$5,000.00.

Each year, the City carries over a reserve fund to cover deductible costs for claims made throughout the year. This account currently has a balance of \$22,000. The cost of this payment will be taken from this account, negating the need for an appropriation to be made by the City Council.

Additional information on how the remaining portions of the project are being taken care of is also attached to this correspondence for your information.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 21 PM 1:42  
CITY PLANNING OFFICE  
GARDNER, MA



MARTHA COAKLEY  
ATTORNEY GENERAL

THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE ATTORNEY GENERAL

ONE ASHBURTON PLACE  
BOSTON, MASSACHUSETTS 02108

(617) 727-2300  
www.mass.gov/ago

August 21, 2014

Mr. Steve Silva  
REbuildEx  
6 Commerce Way  
Carver, MA 02330

Re: Insurance payments directly to contractor

Dear Mr. Silva:

You have requested my opinion on whether the public procurement laws apply when an insurance company pays a contractor directly for repairs to public property. No insurance proceeds are given to the public authority. It is my opinion that the public procurement laws do not apply in such cases, because there is no contract between the public authority and the contractor and no cost to the public agency.

I understand that you are a service General Contractor dealing exclusively with insurance restoration and repair. Payment for such repairs and restorations would be paid entirely by the municipalities' insurance carrier.

An example would be, a water leak causing damage to a municipal library. The municipality contacts their insurance carrier. The carrier adjusts the claim and assigns a value for the restoration and repair. Your company would deal directly with the insurance carrier, to include scope of the project, costs, and time lines. Upon completion of the project, when all parties are satisfied with the quality and completeness, the insurance carrier pays you directly. The insurance carrier does not make payment to the municipality. In essence RebuildEx is working for the insurance carrier and not the municipality.

M.G.L. c. 149, § 44A refers to contracts *by* a public agency, that have a cost to the agency. Since there is no contract and no cost to the public agency, the procurement laws do not apply.



Please contact me if you have any further questions.

Very truly yours,



Deborah A. Anderson

Assistant Attorney General

Construction Bid Unit

~~970-830-7556~~  
~~Patrick Markey~~

MEMORANDUM

TO: THOMAS DONALDSON, MASSACHUSETTS INTERLOCAL  
INSURANCE AGENCY

FROM: PATRICK MARKEY

DATE: AUGUST 9, 2011

RE: APPLICABILITY OF MASSACHUSETTS COMPETITIVE  
BIDDING REQUIREMENTS TO MIIA

---

You have asked me for a legal opinion regarding the applicability of Massachusetts Public Bidding Statute to MIIA. MIIA insures many municipalities throughout the Commonwealth of Massachusetts. When an insurable event occurs on property for which a MIIA insurance policy provides coverage, it has been MIIA's practice to make insurance payments directly to contractors which it alone selects and hires to undertake repair and/or restoration work. As I understand it, MIIA does not pay anything to the municipalities and the municipalities play no role in selecting, hiring, or paying the contractors. My review of the applicable Massachusetts statute indicates that such an arrangement is entirely legal.

Section 44A of Massachusetts General Laws, Chapter 149 provides, in pertinent part:

Every contract for the construction, reconstruction, installation, demolition, maintenance or repair of any building by a public agency estimated to cost more than \$25,000 except for a pumping station to be constructed as an integral part of a sewer construction or water construction project bid under the provisions of Section 39M of Chapter 30, shall be awarded to the lowest responsible and eligible general bidder on the basis of competitive bids in accordance with the procedure set forth in the provisions of Section 44A to 44H, inclusive. M.G.L.c. 149, §44A. (emphasis added).

As defined in this statute, a "public agency" is "a department, agency, board, commission, authority, or other instrumentality of the commonwealth or political subdivision of the commonwealth..." M.G.L.c. 149, §44A(1). Under this definition, MIIA is not a public agency. As such, the public bidding requirements of M.G.L. c. 149, §44A do not apply to it. As long as municipalities do not participate in the selection, hiring or paying of contractors and as long as it is MIIA and MIIA alone that selects, hires, and pays the contractors, M.G.L. c. 149, §44A does not apply.



**City of Gardner - *Executive Department***

**Mayor Michael J. Nicholson**

---

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors

Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication from the Mayor regarding the Collective Bargaining Agreement between the City of Gardner and the American Federation of State, County, and Municipal Employees, AFL-CIO, State Council 93, Local 1717

Dear Madam President and Councilors,

The Administration recently completed negotiations with the American Federation of State, County, and Municipal Employees (AFSCME), AFL-CIO, State Council 93, Local 1717.

This union covers the non-confidential clerical and custodial staff for the City in all departments except the school department.

A Copy of the union contract is attached to this correspondence for your information.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 21 1:42  
CITY CLERK'S OFFICE  
GARDNER, MA

Contract

Between

The City of Gardner

And

The American Federation of State,

County, and Municipal Employees

Council 93, Local 1717

July 1, 2023 - June 30, 2026

*TABLE OF CONTENTS*

|                                                                |    |
|----------------------------------------------------------------|----|
| PREAMBLE                                                       | 1  |
| ARTICLE I Recognition & Scope                                  | 1  |
| ARTICLE II<br>Bargaining Unit Employee Rights & Representation | 2  |
| ARTICLE III Insurance & Hospitalization                        | 4  |
| ARTICLE IV Personal Days                                       | 5  |
| ARTICLE V Wages                                                | 6  |
| ARTICLE VI Grievance & Arbitration Procedure                   | 6  |
| ARTICLE VII Security (Union Dues)                              | 8  |
| ARTICLE VIII Hours of Work                                     | 9  |
| ARTICLE IX Overtime                                            | 10 |
| ARTICLE X Clothing, Accessories & Fees                         | 11 |
| ARTICLE XI Vacations                                           | 11 |
| ARTICLE XII Holidays                                           | 12 |
| ARTICLE XIII Sick Leave                                        | 13 |
| ARTICLE XIV Indemnification                                    | 16 |
| ARTICLE XV Bereavement Leave                                   | 17 |
| ARTICLE XVI Employees – Seniority and Layoff                   | 17 |
| ARTICLE XVII Seniority                                         | 18 |
| ARTICLE XVIII Work Force Changes                               | 19 |
| ARTICLE XIX Miscellaneous                                      |    |
| Section 1 – No Strike or Lockout                               | 20 |
| Section 2 – Bargaining During the Contract                     | 20 |

|                                              |    |
|----------------------------------------------|----|
| Section 3 – Waiver                           | 20 |
| Section 4 – Amendment to this Agreement      | 20 |
| Section 5 – Appropriations                   | 21 |
| Section 6 – Educational Incentive            | 21 |
| Section 7 – Tie-in Clause Forbidden          | 21 |
| Section 8 – Probationary Period              | 21 |
| Section 9 – Substance Abuse                  | 21 |
| Section 10 – Employee Evaluation Program     | 22 |
| Section 11 – Dress Code                      | 22 |
| Section 12 – Coaching Positions              | 23 |
| Section 13 – Step Adjustment at Time of Hire | 23 |
| Section 14 – Emergency Measures              | 23 |
| Section 15 – Accrued Benefit Time Proration  | 23 |
| <br>                                         |    |
| ARTICLE XX Duration                          | 23 |
| <br>                                         |    |
| APPENDIX A – Wage Schedule                   | 25 |
| <br>                                         |    |
| APPENDIX B – Disciplinary Procedures         | 28 |
| <br>                                         |    |
| APPENDIX C – Causes for Disciplinary Actions | 30 |
| <br>                                         |    |
| APPENDIX D – Dress Code                      | 31 |



**PREAMBLE**

This agreement, entered into by the City of Gardner, hereinafter referred to as the Employer or the City, and Council 93, American Federation of State, County and Municipal Employees (AFSCME) Local 1717, AFL-CIO, hereinafter referred to as the Union, has as its purpose, the promotion of harmonious relations between the Employer and the Union, the establishment of an equitable and peaceful procedure for the resolution of differences, the establishment of rates of pay, hours or work, and other terms and conditions of employment, and the protection of a highly satisfactory level of efficiency and economy in the operation of the City's business.

**ARTICLE I**  
**RECOGNITION AND SCOPE**

***SECTION 1 – RECOGNITION***

- (a) The City recognizes the Union as the sole and exclusive representative for the purpose of Collective bargaining with respect to wages, hours, standards of productivity and performance and any other terms or conditions of employment for all bargaining unit employees who are party to the Collective Bargaining Unit of the City of Gardner as certified by the Massachusetts Labor Relations Commission (MCR04081) February 27, 1992.
- (b) A permanent full-time bargaining unit employee shall be defined as a bargaining unit employee who is scheduled to work a regular daily schedule throughout the calendar of the fiscal year for each hour that their department is normally scheduled for operations. This shall only be thirty-seven (37) hours per week, with the exceptions set forth herein.
- (c) The classifications covered by the terms of this contract are all full time and regular part-time administrative, executive and financial, clerical, and building maintenance employees employed by the City of Gardner excluding all employees of the library and all managerial, confidential and casual employees of the City.
- (c) Whenever the Employer establishes a new classification, the Union shall be notified, and a meeting shall be held to determine whether or not such new classification should be included in the bargaining unit. In the event that no agreement can be reached, either party may petition the State Labor Relations Board for a decision on this matter.
- (d) The employer will not aid, promote or finance any labor group or organization which purports to engage in collective bargaining with the members of the bargaining unit, or make any agreement with any such group or individual for the purpose of undermining the Union, Local 1717 or changing any condition contained in this agreement.
- (e) The Union agrees that it shall act as the exclusive bargaining agent for all employees covered by this Agreement and shall act, represent and negotiate agreements and bargain collectively for representing the interest of such bargaining unit employees without

discrimination and without regard as to whether or not said bargaining unit employees are union members.

***SECTION 2 – SCOPE***

- (a) The Agreement includes all of the agreements reached by the parties respecting matters pertaining to wages, hours, and other conditions of employment of bargaining unit employees covered by this Contract, however, any matter not mentioned in this Contract, or any matter mentioned in this Contract for which specific directions are not set forth herein, or which is not specifically delegated to the bargaining unit employees or to the Arbitrator, shall be reserved for decision by the City or the Department Head, as the case may be, in their full discretion, and in the exercise of such discretion, they shall not be subject to the Grievance and Arbitration Procedures provided in this Contract.
- (b) If any provision of this Contract or any application of this Contract to any bargaining unit employee covered by the terms of this Contract shall be found contrary to law, such provisional application shall have effect only to the extent permitted by law, and all other provisions or applications of this Contract shall continue in full force and effect.
- (c) Except to the extent that there is, contained in this Agreement, an express and specific provision to the contrary, the City retains, whether exercised or not, all of the authority, power, rights, jurisdiction, and responsibility provided by the laws of the Commonwealth of Massachusetts to such City for the control, direction and management of the City and its work force including, but not limited to, the right to manage the affairs of the City and of the Department and to maintain and improve the efficiency of its operations; to determine the methods, means, processes and personnel by which operations are to be conducted; to determine the size and direct the activities of the working force; to determine the schedule and hours of duty consistent with the statutes and ordinances of the City and the assignment of bargaining unit employees to work; to require from each bargaining unit employee the efficient utilization of his services; to hire, promote, assign and retain bargaining unit employees; and to promulgate and support rules and regulations pertaining to the operations of the Department and the Bargaining unit employees.

**ARTICLE II**  
**BARGAINING UNIT EMPLOYEE RIGHTS AND REPRESENTATION**

***SECTION 1***

Bargaining unit employees have and shall be protected in exercise of, the right, without fear of penalty or reprisal to join and assist the Union. The freedom of bargaining unit employees to assist the Union shall be recognized as extending to participation in the management of the Union and acting for the Union in the capacity of a Union officer or representative or otherwise and including the right to present Union views and positions to the public and to officials of the City. Without limiting the foregoing, the City agrees that it will not aid, promote, or finance any

labor group or organization, which would violate, any rights of the Union, no official or agent of the City shall:

1. Interfere with the formation, existence, operations, or administrations of the Union;
2. Discriminate against any bargaining unit employee because he/she has given testimony, taken part in any grievance procedures or other hearings, negotiations, or conferences for or on behalf of the union or any bargaining unit employee;
3. Refuse to meet, negotiate or confirm proper matters with officers or representatives of the union as set forth in this Agreement.

## ***SECTION 2***

The members of the Union's bargaining committee, limited to three (3) persons who are scheduled to work a tour of duty during collective bargaining negotiations, shall be granted time necessary without loss of pay or benefits for all meetings between the City, its agents, or representatives and the Union for the purpose of negotiating the terms of the Contract or any supplements thereto.

## ***SECTION 3***

No more than two (2) Union officials designated in advance by the Union to the City shall during the life of this Contract, be granted time necessary during working hours to process and settle grievances, provided that such persons shall first request permission from their Department Head. Permission may be withheld by the Department Head because of operating requirements, but such permission may not be withheld for more than twenty-four (24) hours. If such permission is withheld, the Mayor may be requested to grant the permission.

## ***SECTION 4***

The Union shall keep the employer informed of any changes in the roster of officers or representatives.

## ***SECTION 5***

The City and the Union agree that no bargaining unit employees shall in any manner be discriminated against on account of membership or non-membership in the Union. The City and the Union agree that neither party shall discriminate against bargaining unit employees on account of race, color, creed, sex, national origin, age, sexual preference, disabilities, political activity, or any other factor as defined and protected by applicable state or federal law.

**ARTICLE III**  
**INSURANCE AND HOSPITALIZATION**

***SECTION 1***

Each bargaining unit employee will be offered participation in the City sponsored health, dental and basic life insurance plans. Currently the City offers the Blue Care Elect and the HMO Blue New England plans of Blue Cross & Blue Shield.

The City and employees enrolled in the health, dental and/or life insurance plans will share the cost of all premium charges. The premium charges will be paid for as follows:

|                                                   | <u>City</u> | <u>Employee</u> |
|---------------------------------------------------|-------------|-----------------|
| Blue Cross Blue Shield HMO Blue New England       | 75%         | 25%             |
| Blue Cross Blue Shield – Blue Care Elect Plan     | 50%         | 50%             |
| Blue Cross Blue Shield Dental Plan                | 75%         | 25%             |
| Basic Life Insurance (\$10,000 City offered plan) | 75%         | 25%             |

Those bargaining unit employees who elect to include their spouse and/or in the City sponsored health and/or dental plans, the premium charges will be paid for as follows:

|                                               | <u>City</u> | <u>Employee</u> |
|-----------------------------------------------|-------------|-----------------|
| Blue Cross Blue Shield HMO Blue New England   | 75%         | 25%             |
| Blue Cross Blue Shield – Blue Care Elect Plan | 50%         | 50%             |
| Blue Cross Blue Shield Dental Plan            | 75%         | 25%             |

Those bargaining unit employees enrolled in the health, dental and/or life insurance plans may also elect participation in the City's Section 125 Cafeteria plan for the premiums of the health, dental and/or life insurance plans.

Any claim for payment under said policy shall not be subject to the grievance and arbitration procedures of this contract.

If the City wishes to change or add plans offered to collective bargaining unit members, it will present such changes or additions to the Insurance Advisory Committee. The Insurance Advisory Committee will evaluate such requests and shall then present their findings to their union membership and a vote shall be taken to determine whether or not the membership wishes to make the requested change or addition. The City will offer the approved changes for all bargaining units, if, and only if, 2/3 of the City's bargaining units vote to do so.

***SECTION 2***

An eligible bargaining unit employee shall be defined as a bargaining unit employee who shall work at least four (4) hours per day (20 hours per week) on a regularly scheduled basis but less than seven and one-half (7½) hours per day on a regularly scheduled basis, or shall work an irregular unscheduled basis, a total of one thousand (1,000) hours, exclusive of holidays, Saturdays, and Sundays, in the preceding fiscal year.

**ARTICLE IV**  
**PERSONAL DAYS**

***SECTION 1***

Bargaining unit employees shall be granted three (3) personal days per calendar year at the employee's normal straight time pay for normally scheduled hours. A personal day for part-time employees will be equal to 1/5 of the employee's regular workweek. Effective January 1, 2024, personal days for full time employees shall be calculated as an eight (8) hour day for a total of twenty-four (24) hours per year.

***SECTION 2***

Use of personal days is upon the approval of the Department Head, who has been given twenty-four (24) hours' notice, except in an emergency.

***SECTION 3***

Personal time shall not be used in less than one (1) hour increments.

***SECTION 4***

Personal days shall be credited on January 1<sup>st</sup> of each year. Personal leave is not cumulative and must be used in the calendar year that it is granted.

***SECTION 5***

Newly hired employees shall be granted personal leave according to the following schedule:

| <u>First Day of employment</u> | <u>Number of Personal Days</u> |
|--------------------------------|--------------------------------|
| January 1 – March 31           | 3                              |
| April 1– June 30               | 2                              |
| July 1 – September 30          | 1                              |

***SECTION 6***

Effective July 1, 2019, upon termination, resignation or retirement the annual allotment of personal days for the year in which the bargaining unit member's employment ends shall be prorated quarterly from the date the bargaining unit member's employment ends.

Effective November 16, 2023 proration shall be calculated as follows:

| Quarter               | Number of Personal Days |
|-----------------------|-------------------------|
| January 1 – March 31  | 2                       |
| April 1– June 30      | 2                       |
| July 1 – September 30 | 1                       |

**ARTICLE V**  
**WAGES**

Wages shall be paid in accordance with Appendix "A" and attached thereto and made a part thereof.

For bargaining unit employees hired on or after July 1, 2021 the time differential between pay steps shall be twelve (12) months from Step 1 to Step 2, and twelve (12) months from Step 2 to Step 3 (total from Step 1 to Step 3 being two (2) years).

**ARTICLE VI**  
**GRIEVANCE AND ARBITRATION PROCEDURE**

***SECTION 1***

A grievance is a dispute concerning the interpretation, meaning, or application of this Agreement or any amendment or supplement thereto, except such disputes concerning such matters which are specifically excluded from the Grievance and Arbitration Procedures by other paragraphs of this Contract.

***SECTION 2***

The time limits indicated hereunder will be considered maximum unless extended by mutual agreement in writing.

***Level 1***

A bargaining unit employee with a grievance will first discuss it informally with his/her immediate supervisor, with the objective of resolving the matter informally. All decisions at this level shall be reported forthwith in writing to the Department Head and shall be subject to his/her approval.

Level 2

- (a) If the grievance is not settled within two (2) working days after presentation at Level 1, the aggrieved bargaining unit employee or the Union may, within five (5) days thereafter, refer it in writing to the Department Head. There shall be a meeting with the Union and the Department Head as soon as practicable after the receipt of the written grievance. (A non-employee representative of the Union may attend such meeting).
- (b) If the grievance is not settled by the Department Head within fifteen (15) calendar days after the aggrieved knew or should have known of the act or condition upon which the grievance is based, the grievance will be considered as waived.

Level 3

If the grievance is not settled within ten (10) working days of the receipt of the grievance by the Department Head, the aggrieved bargaining unit employee or the Union may submit said grievance in writing to the Mayor. There shall be a meeting with a representative of the Union and the Mayor, or his representative as soon as is practicable after receipt of the written grievance by the Mayor. (A non-employee representative of the Union may be present at this meeting).

Level 4

If the grievance is not settled at Level 3, and if the grievance alleges a violation by the City or any of its agents or any of the provisions of this Agreement, this grievance, within thirty (30) days after written reference by the Union to the Mayor, be referred to arbitration as is hereinafter provided.

**SECTION 3**

Any grievance which alleges a violation by the City or any of its agents or of one or more of the provisions of this Agreement, and which has not been settled under the procedures set forth herein, may be submitted by the Union to Labor Relations Connection within thirty (30) calendar days following the date the answer from the Mayor is received by the Association, whichever is sooner. Such submission to Arbitration shall be by written notification to the Mayor and to the Chairman of the Labor Relations Connection. Failure to submit such writing within the time periods prescribed shall waive the grievance.

**SECTION 4**

- (a) Said Labor Relations Connection shall confer with the representatives of the Union and the City and shall issue a decision and award, the reasons therefore, not later than twenty (20) days from the date of the closing of hearings, or if all hearings have been waived, then twenty (20) days from the day of final statements have been submitted to him.

- (b) The Arbitrator will be without power or authority to make any decision or award that violates the common law, or statutory law of the Commonwealth, or any rules and regulations promulgated pursuant thereto. The Arbitrator will be without power to add or to subtract from the terms of this Agreement. The Arbitrator will be without power or authority to render an award or decision concerning any matter which is excluded from the Grievance and Arbitration procedures of the Contract. The decision of the arbitrator will be final and binding except for review and confirmation as provided by the provisions of Chapter 150C of the Massachusetts General Laws.

### ***SECTION 5***

For appeal of grievances beyond step 3 of this procedure, the Union and the bargaining unit employee must elect arbitration as the sole appeal, exclusive of M.C.A.D., E.E.O.C., the L.R.C. or any other forum.

### ***SECTION 6***

The fee for Arbitrators, if any, will be borne equally by the City and the Union.

## **ARTICLE VII** **SECURITY**

### ***SECTION 1: DUES***

Bargaining unit employees desiring membership to the Union shall tender monthly membership dues by signing an authorization, therefore. During the life of the agreement and in accordance with the terms of the form of authorization in the attached Dues check off, the employer agrees to deduct Union membership dues and service fees levied in accordance with the Constitution of the Union from the pay of each employee who executes or has executed such form and remit aggregate amount to the Business office of the Union at 8 Beacon Street, 6<sup>th</sup> Floor, Boston MA, along with a roster of employees which includes; name, work address, work phone number, hire date and position/title who have has said dues or service fees deducted.

### ***AGENCY SERVICE FEE***

Each employee who elects not to join or maintain membership in the Union may voluntarily pay a service fee to the Union in any amount that is equal to the amount required to become and remain a member in good standing of the exclusive bargaining agent and its affiliates to or from which membership dues or per capita fees are paid or received.



**ARTICLE VIII**  
**HOURS OF WORK:**

***SECTION 1: HOURS***

- (a) Except as otherwise noted in this article, the following provisions shall apply to all bargaining unit employees.
- (b) The regular work week shall be thirty-seven (37) hours, five (5) consecutive days, Monday through Friday inclusive. The workday Monday through Thursday, eight (8) hours, five (5) hours on Friday.
- (c) The hours of work shall be consecutive, interrupted by a meal period scheduled in the middle of the bargaining unit employee's workday, depending on the needs of the bargaining unit employee and the needs of the City. For bargaining unit employees permitted to leave the premises, the meal period shall be unpaid. On shifts starting at 12:00 (noon) or later, bargaining unit employees shall eat at the work site.

***SECTION 2 – BARGAINING UNIT EMPLOYEES SCHEDULES***

- A. City Hall excluding Facilities Maintenance Manager and Facilities Maintenance Technician.

|                   |                   |
|-------------------|-------------------|
| Monday – Thursday | 8:00 AM – 4:30 PM |
| Friday            | 8:00 AM – 1:00 PM |

The schedule of the bargaining unit employees holding the position of Facilities Maintenance Manager and Facilities Maintenance Technician may fluctuate and will be determined by the respective Department Director. The hours shall only fluctuate on a Monday through Friday schedule basis and when necessary, may require a split shift. Any time worked on Saturday or Sunday shall be defined as overtime. Any hours worked over the normal total daily hours of eight (8) hours Monday through Thursday and five (5) hours on Friday shall be defined as overtime.

- B. Outside City Hall
  - 1. Bargaining unit employees scheduled 37 hours, but not five consecutive days as has been established – bargaining unit employees at the Greenwood Pool.
  - 2. All other clerical/administrative bargaining unit employees work eight (8) hours Monday – Thursday, five (5) hours Friday.
- C. Part Time bargaining unit employees: Part time bargaining unit employees shall be scheduled at the discretion of the department head.

***SECTION 3: REST BREAKS***

- A. All full-time bargaining unit employees shall be entitled to a ten (10) minute coffee break in each one-half shift.
- B. Part time bargaining unit employees are entitled to a morning or afternoon break if they are scheduled during such period.

***SECTION 4: CHANGE IN SCHEDULE***

By mutual agreement between the bargaining unit employee and department head, individual schedules may be changed, depending upon the needs of the bargaining unit employee and the needs of the City, provided that the thirty-seven (37) hour requirement is met.

**ARTICLE IX**  
**OVERTIME**

***SECTION 1***

- (a) Any bargaining unit employee working pre-approved overtime has the choice of compensatory time off at time and one half or the pay at time and one half depending upon availability of funding provided the "ACTUAL" time worked is more than 37 hours in a week. Compensatory time cannot exceed a total accrual of more than 100 hours.
- (b) Such payments shall be made to a bargaining unit employee regardless of whether they are designated an "hourly" or "salaried" bargaining unit employee. For the purpose of determining the hourly rate of pay of a salaried bargaining unit employee, the annual compensation shall be divided by their normal number of weeks of work and then by the normally scheduled hours of work in a week.
- (c) No overtime compensation shall be awarded for any work for which there was not prior approval by the Department Head.
- (d) Any employee who shall be called back for overtime shall be paid for such hours he/she has actually worked, but in no event shall he/she be paid less than one (1) hour of compensation at his /her overtime rate of pay.
- (e) Facilities Maintenance staff members who are called back for overtime shall be paid for such hours he/she has actually worked, but in no event shall he/she be paid less than three (3) hours of compensation at his/her overtime rate of pay and double time on holidays and Sundays.
- (f) When the Mayor closes City Hall due to a severe snowstorm, Facilities Maintenance staff members will be paid an on-call stipend of \$100.00. This stipend is paid in addition to the payment of any combination of the regular daily work hour schedule of standard (straight time) compensation and overtime compensation for any hours worked performing snow removal.

**ARTICLE X**  
**CLOTHING, ACCESSORIES & FEES**

***SECTION 1***

Five Hundred Dollars (\$500.00) each fiscal year shall be provided to the following bargaining unit employees for storm weather clothing and/or gear:

1. Facilities Maintenance Technician
2. Facilities Maintenance Manager

Payment of the clothing allowance shall be made on the second pay day in July of each year. Newly hired bargaining unit employees shall receive a clothing allowance prorated quarterly based upon their date of hire.

**ARTICLE XI**  
**VACATIONS**

***SECTION 1***

New employees will earn one day per each full month worked, up to ten (10) days per calendar year. For part-time employees, one (1) day will be equivalent to the total number of hours worked per week divided by five (5) days (i.e., one (1) day for twenty-five (25) hours per week will be equivalent to five (5) hours). This day will be credited the last day of each full month worked. The new employee shall continue to earn vacation in this manner until January 1<sup>st</sup> of the year following his/her anniversary date of employment. This vacation will only be allowed upon the completion of a probationary period of six (6) months. In no event shall a new employee be eligible for more than ten (10) days of vacation per calendar year.

***SECTION 2***

Bargaining unit employees shall be eligible for vacation leave with pay within the meaning of this section if the bargaining unit employee has actually worked for the City twenty-seven (27) weeks in the aggregate during the twelve months preceding the first day of June of each year. Vacation shall be credited to bargaining unit employees on January 1<sup>st</sup> of each year but in no event shall any bargaining unit employee be eligible for more than two (2) weeks in the first year.

***SECTION 3***

Permanent bargaining unit employees subject to the above shall be entitled to the following working days of vacation:

| <b>Years of employment</b> | <b>Vacation entitlement</b> |
|----------------------------|-----------------------------|
| One to four                | 10 days                     |
| Five to nine               | 15 days                     |
| Ten to fourteen            | 20 days                     |
| Fifteen to nineteen        | 25 days                     |
| Twenty or more years       | 28 days                     |

*\*Addition of vacation days at twenty years effective January 1, 2021.*

#### ***SECTION 4***

During transition years of employment (i.e., five, ten or fifteen years), the additional week of vacation shall be granted on the anniversary date, with the full vacation granted every January 1<sup>st</sup> thereafter.

#### ***SECTION 5***

Vacations must be taken in the calendar year in which they are granted, except that a bargaining unit employee, who during the calendar year, has not taken his normal vacation, may carry forward twice his annual vacation to the next calendar year. Any bargaining unit employee who has in excess of that amount of vacation accumulated on December 31 of any such year shall forfeit any amount in excess of the permitted accumulation. Vacation time may not be taken in less than one (1) hour increments.

#### ***SECTION 6***

Effective July 1, 2019, upon termination, resignation or retirement the annual allotment of vacation time for the year in which the bargaining unit member's employment ends shall be prorated quarterly from the date the bargaining unit member's employment ends.

### **ARTICLE XII** **HOLIDAYS**

#### ***SECTION 1***

All bargaining unit employees covered by this Agreement shall be granted holiday pay on each of the following twelve (12) legal holidays: New Years' Day, Martin Luther King Day, Washington's Birthday, Patriot's Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day and Christmas Day or on the day following any of the aforesaid holidays if it falls on Sunday, or either Friday or Monday, if the holiday falls on Saturday (whichever is determined to be the most convenient by the City Department by which bargaining unit employee is employed).

***SECTION 2***

The rate of pay for such holiday shall be the employer's regular rate of pay for the hours normally scheduled for such day when the bargaining unit employee is paid on an hourly basis, or 1/5 of any bargaining unit employee's weekly salary.

***SECTION 3***

In the event any such bargaining unit employee shall be required to work said holiday, they shall be paid double time pay for the actual hours worked and paid their regular hourly rate of pay for the remaining hours, if any (i.e., Monday holiday (8 hour day) – work four (4) hours paid double time – remaining four (4) hours paid at straight time).

***SECTION 4***

Permanent part-time bargaining unit employees covered by this Agreement shall be entitled to holiday pay based on their regular workday rate.

***SECTION 5***

City Hall will be closed the Friday after Thanksgiving.

***SECTION 6***

If the Mayor should determine that City Hall will close early on December 24<sup>th</sup>, he/she will notify the bargaining unit employees of such early closing by 11:00 AM on December 24<sup>th</sup>.

**ARTICLE XIII**  
**SICK LEAVE**

***SECTION 1***

- (a) Commencing January 1, 2015, all full-time bargaining unit employees shall earn twelve (12) sick days per year to be allotted on January 1<sup>st</sup> of each year.

Commencing July 1, 2014 newly hired employees shall earn sick leave at the rate of one day per month worked. Sick time will be credited to all newly hired employees the last day of each calendar month. New employees that start on or before the fifteenth of the month shall be credited with that month's sick leave accrual. In no event shall a new employee be eligible for more than twelve (12) days of sick leave per calendar year. On the first anniversary of the date of employment, they shall be credited with the difference between the number of days of sick leave they have earned up until such date, and twelve (12) leave days.

Sick Leave may be accumulated on an unlimited basis, sick leave may not be taken in less than one (1) hour increments, preferring that doctor and/or dentist appointments be

scheduled for the beginning of the workday, the end of the workday or in conjunction with a bargaining unit employee's lunch hour.

- (b) A doctor's certificate at the expense of the employee shall be required by the department director if an employee is absent from work three (3) consecutive days or more at one time. A doctor's certificate shall also be required if the department director, the Mayor or his/her designee has reasonable cause to believe that the employee may be abusing his/her Sick Leave.
- (c) Any bargaining unit employee claiming benefits under the Workers' Compensation or Sick Leave provisions of this Agreement shall submit to an examination at the expense of the City by a physician designated by the municipal employer as requested during the period of such disability.
- (d) Permanent part-time bargaining unit employees covered by this Agreement shall be entitled to sick leave based on their regular workday rate.
- (e) An employee may use up to a total of five (5) days of sick leave for the illness of an immediate family member who resides with an employee or an elderly parent or stepparent who resides alone or resides with an individual who is unable to assist them with care and lives within a reasonable distance from the employee. For the purposes of this paragraph "immediate family" will be defined as spouse, child (ren) and/or parent and a "reasonable distance" will be defined as being within a 125-mile radius of the employee's residence.
- (f) In the case where an employee has an approved FMLA leave for the birth of a child, the employee will be authorized to use sick time should he/she elect for the first three (3) weeks following the birth of the child to allow for the provision of care to the parent recovering from childbirth. This time may be extended upon request and the approval of the Mayor in the event of unforeseen medical circumstances requiring additional time for the care of the parent recovering from childbirth or for the child occurs.
- (g) A doctor's certificate at the expense of the employee shall be required by the Department Director if an employee is absent from work three (3) consecutive days or more at one time. A doctor's certificate shall also be required if the Department Director, the Mayor or his/her designee has reasonable cause to believe that the employee may be abusing his/her Sick Leave.
- (h) In the event that a bargaining unit member shall leave the employment of City (whether voluntarily or involuntarily), the annual allotment of sick time will be prorated based upon the month of their separation from the employment of the City (i.e., bargaining unit member leaves the employment of the City in April, twelve (12) days of sick time will be reduced to 4 days - 1 day X 4 months).

## ***SECTION 2***

- (a) For all bargaining unit employees hired prior to July 1, 1992, upon retirement, if a bargaining unit employee has an accumulated sick leave balance, the bargaining unit employee shall be granted pay for such accumulation upon retirement at a rate of one full day's pay for each such day of accumulated sick leave, not to exceed fifty (50) days' pay, plus an additional 50% of the daily rate for accumulated days over and above the first fifty (50) days that remain. Upon voluntary termination or layoff of employment of a bargaining unit employee covered by this Agreement, if such bargaining unit employee has an accumulated Sick Leave balance, the bargaining unit employee shall be granted pay for such accumulation upon termination at a rate of one-fourth day's pay for each such day of accumulated Sick Leave that remains.
- (b) For all bargaining unit employees hired on July 1, 1992 or later, upon retirement or layoff, if a bargaining unit employee has an accumulated sick leave balance, the bargaining unit employee shall be granted pay for such accumulation upon retirement at a rate of one full day's pay for each such day of accumulated sick leave, not to exceed fifty (50) days' pay, plus an additional 50% of the daily rate for accumulated days over the above the first fifty days but not to exceed one hundred thirty (130) days.
- (c) Bargaining unit members hired on or after December 30, 1996 shall not be entitled to the sick leave buy back provision granted in Section 2(a) & (b).

## ***SECTION 3***

In the event a bargaining unit employee should die prior to his or her retirement, any accrued sick days or vacation days which he or she would have been entitled to upon retirement, shall be paid to the Estate of said deceased bargaining unit employee.

## ***SECTION 4***

Bargaining unit members that do not use sick leave and/or call out sick or for medical appointments using some other form of time in a calendar month shall earn one-half (½) day (effective first day of November, 2023, calculation change to commence at the end of the month the contract is signed - four (4) hours for the purposes of this benefit) off not to be charged to sick leave or vacation leave. Any days earned as sick leave will be counted as personal time subject to the approval of the Department Head. Days must be used within one-year period of being earned.

## ***SECTION 5***

Bargaining unit employees may donate sick leave to another employee of the City of Gardner who is in serious need (due to a serious illness or injury and that employee has utilized all of his/her available sick, personal and vacation time). The donated time shall be paid to the employee in need at that employee's rate of pay. Authorization of the donation of this time shall be at the sole discretion of the Mayor.

**ARTICLE XIV**  
**INDEMNIFICATION**

***SECTION 1***

When a member of the bargaining unit suffers an illness or injury as a result of his/her employment with the City, he/she shall be provided with Workers' Compensation benefits in accordance with MGL Chapter 152 and pursuant to the following provisions.

***SECTION 2***

If a bargaining unit employee is absent as a result of an injury arising out of or in the course of his/her employment, he/she will be paid the statutory equivalent Workers' Compensation entitlement (less the amount of any Workers' Compensation award made for temporary disability due to said injury) for the period of time in which it takes to receive the first Workers' Compensation check, and no part of the absence shall be charged against previously accumulated sick leave. Except that accrued sick leave may be used to make up the difference between Workers' Compensation and a full pay, said sick leave shall be charged but at no such time may a bargaining unit employee use more than the amount of accrued sick leave on the books.

***SECTION 3***

A bargaining unit employee must make a claim to the insurance carrier as a result of an absence within forty-eight (48) hours of injury as covered in Section 1 above and shall pay to the City any settlement received for such claim. If the claim is denied by the carrier, the City shall deduct such payment from the bargaining unit employee's accumulated unused leave. If the bargaining unit employee, for any reason, refuses to pay over such payment as he/she shall have received from the insurance carrier arising out of the absence described in Section 1 above, the City may at its discretion, deduct payment due to if from the bargaining unit employee's salary. Failure to make such payments shall also be cause for discharge or disciplinary action in the sole discretion of the City and in the exercise of their discretion under this paragraph, the bargaining unit employee shall not be subject to the Grievance and Arbitration Procedures of this Contract.

***SECTION 4***

A bargaining unit employee out on Workers' Compensation will be required to continue to make payment via payroll deduction or directly if not receiving a city check, for the employee portion of his/her insurance benefits that he/she may be receiving from the City.

***SECTION 5***

Prior to the employee who has been out on Worker's Compensation returning to work, the employee shall submit to an examination at the expense of the City and by a doctor designated by the City.



**ARTICLE XV**  
**BEREAVEMENT LEAVE**

***SECTION 1***

In the event of a death of a spouse or child of any bargaining unit employee, he/she will be granted leave with straight time pay for normally scheduled working hours, not to exceed five (5) consecutive workdays and such leave shall not be charged to sick, personal or vacation leave.

In the event of a death in the immediate family of any bargaining unit employee, he/she will be granted leave with straight time pay for normally scheduled working hours, not to exceed three (3) consecutive workdays and such leave shall not be charged to sick, personal or vacation leave.

Immediate family will include parent, stepparent, brother, sister and grandparents or their in-law equivalents, son-in-law, daughter-in-law, stepchildren living in the immediate household of the employee, grandchildren, domestic partner or a person living in the immediate household of the employee.

An employee may be granted an additional two (2) days of bereavement time for the loss of a parent upon request to and approval of the Mayor.

***SECTION 2***

Bereavement leave of one day without loss of regular straight-time pay for normally scheduled working hours may be granted per occurrence for the death of an employee's niece, nephew, aunt, uncle, stepbrother, stepsister or step-child not living with the employee, and such leave shall not be charged to sick, personal or vacation leave.

Bereavement Leave may only be delayed (taken non-consecutively) in the event of a delay in formal services or later interment (i.e., funeral services). Additional days may be taken and charged against the bargaining unit employee's personal days, vacation days or time accrued.

**ARTICLE XVI**  
**EMPLOYEES – SENIORITY AND LAYOFF**

***SECTION 1***

This Article of the Agreement shall apply to *all* bargaining unit employees.

***SECTION 2***

- (a) Whenever the Employer determines a layoff will take place, bargaining unit employees covered by this Article will be laid off in reverse order of their seniority by position within their respective department.

- (b) When a bargaining unit position is eliminated, the person holding that position can “bump” the bargaining unit employee with the least seniority in that bargaining unit employee’s classification and grade within that employee’s department.
- (c) A bargaining unit employee notified of an impending layoff who wishes to exercise the right to bump must notify the supervisor of his/her intent in writing within five (5) working days after receipt of the notice.
- (d) If applicable, the “bumped” bargaining unit employee can “bump” a bargaining unit employee in a lower grade or classification provided that the bargaining unit employee being “bumped” has the lowest seniority in his class or grade. The procedure shall continue until a bargaining unit employee is laid off.

### ***SECTION 3***

- (a) Bargaining unit employees shall be recalled or reinstated by inverse order of seniority, that is the person with the highest seniority shall be rehired or reinstated first to positions which become available and for which the laid off bargaining unit employee is qualified.
- (b) Bargaining unit employees on layoff shall have recall rights to vacant positions within the bargaining unit for two years.
- (c) The employer shall notify a bargaining unit employee being recalled by mail. The bargaining unit employee shall respond in writing as to acceptance of recall within five (5) working days notifying the City as to the date of anticipated return (within twenty (20) working days).

### ***SECTION 4***

After the completion of the probationary period, a bargaining unit employee shall not be discharged except in accordance with disciplinary action procedures contained in Appendix B.

## **ARTICLE XVII** **SENIORITY**

### ***SECTION 1***

- (a) Seniority for this contract is defined as the bargaining unit employee’s length of continuous service with the employer since the last date of hire.
- (b) Seniority is departmental in that it consists of the relative length of accumulated continuous service of each bargaining unit employee within the department.
- (c) New bargaining unit employees shall be added to the seniority list six (6) months after their date of hire. The seniority list shall be created and maintained by the Human Resources Department. A copy of the seniority list shall be provided to the Union on

June 30<sup>th</sup> of every year by the Human Resources Department. The Union will have thirty (30) days to review the seniority list and if the Human Resources Department does not receive any objections to the seniority list within that time period, the list shall be deemed approved.

- (d) A bargaining unit employee continuous service record shall be broken by voluntary resignation, discharge and retirement.

**ARTICLE XVIII**  
**WORK FORCE CHANGES**

Promotion and filling of vacancies: Whenever a job opening occurs which the employer intends to fill, a notice of said job shall be posted on a bulletin board to be designated as the "Employment Information" bulletin board located in the kitchen/breakroom for City Hall and said notice shall be sent to every City department located offsite from City Hall. Said notice shall be posted for a period of at least five (5) working days.

In the event a Bargaining Unit member is on an approved leave from work (i.e., sick, vacation) during the five (5) day posting period, said Bargaining Unit member will be given an additional five (5) days to submit a letter of interest and/or resume for the posted position. If, however, the Bargaining Unit member has no interest in the posted position, immediately upon returning from leave he/she will provide the Director of Human Resources with a written document (i.e., email) indicating his/her lack of interest in pursuing the position so that the hiring process may continue without further delay.

The posting shall contain the following information:

Title, rate of pay, location and person to whom application is to be made.

During the five (5) day posting period, those bargaining unit employees who wish to apply for the open position may do so. The application shall be in writing and sent to the person designated on the posting.

The City need not consider applications for lateral transfers from bargaining unit employees who have already transferred twice within the twenty-four (24) months preceding the posting.

The employer shall first attempt to fill the position from among the applicants by choosing one from the three (3) most senior qualified applicants applying seniority first within the jurisdiction of the department head where the vacancy occurs and then the rest of the bargaining unit.

In the event that no sufficiently qualified internal applicant exists, the City may fill from outside the unit.

A bargaining unit employee whose seniority is bypassed in the determination of the three (3) most senior qualified applicants, may request and shall receive a written explanation.

**ARTICLE XIX**  
**MISCELLANEOUS**

***SECTION 1 – NO STRIKE OR LOCKOUT***

- (a) During the period of this agreement, no bargaining unit employee covered by this Agreement shall engage in, induce, encourage any strike, work stoppage, slow-down, or withholding of services by such bargaining unit employees.
- (b) Provisions of this Section shall be applicable to all bargaining unit employees during the period of bargaining for a new Contract subsequent to this Contract, not to extend three (3) years from the effective date of this Contract.
- (c) Any action by the City to enforce the provisions of this Section shall not be subject to the Grievance and Arbitration Procedures set forth in this Contract. Violations of the terms of this Section shall be cause for discharge and/or discipline in the sole discretion of the City.
- (d) The City agrees not to lock out bargaining unit employees covered by this agreement during its term.

***SECTION 2 – BARGAINING DURING THE CONTRACT***

Each of the parties to this Agreement acknowledge that, during the collective bargaining process which preceded the execution of this Contract, they each had the free opportunity to present any and all matters to be raised in the collective bargaining process. Therefore, from the date of the execution of this Agreement, until the first day of March prior to the expiration date of the contract, neither party shall be required to negotiate with respect to any such matter, whether raised or not raised in the collective bargaining process, whether covered or not covered by this Agreement, and whether or not within the knowledge or contemplation of either or both of the parties at the time this Contract was negotiated or executed.

***SECTION 3 – WAIVER***

Failure of either party in disagreement to exercise his/her rights or obligations hereunder, at any one time, shall not be deemed a waiver of the right of such party to exercise his/her rights or obligations in the future.

***SECTION 4 – AMENDMENT TO THIS AGREEMENT***

This Agreement may only be amended by a written instrument executed by the duly authorized representatives of both parties thereto.

***SECTION 5 – APPROPRIATIONS***

This Agreement is subject to sufficient funds being appropriated by the Gardner City Council to implement each of these clauses, requiring funding, pursuant to Massachusetts Law.

***SECTION 6 – EDUCATIONAL INCENTIVE***

Any bargaining unit employee who attends courses of study or seminars of a nature intended to further the bargaining unit employee's job skill or knowledge in a job-related field who submits prescribed approval form and receives prior approval from the head of his or her department, shall be reimbursed, upon successful completion (grade average of not less than 70%) for such course or seminar for 100% the full cost of tuition, required fees and books. In the event a bargaining unit employee is denied approval for a course or seminar, said bargaining unit employee may file a grievance with the Educational Incentive Board. The parties shall establish a committee to examine and develop criteria for EIP to include levels of attainment in higher education directly related to the job.

***SECTION 7 – TIE-IN CLAUSES FORBIDDEN***

The City agrees that it will not "tie-in" any benefits contained herein to any other contract with the City, including other collective bargaining agreements and employment contracts.

***SECTION 8 – PROBATIONARY PERIOD***

All employees in regularly employed positions shall complete a six (6) month probationary period and may be disciplined or terminated without cause or notice during the probationary period. Such discipline or termination shall not be subject to the grievance and arbitration procedure under Article VI of this Agreement.

***SECTION 9 – SUBSTANCE ABUSE***

Because all employees of the City of Gardner have a right to expect a drug and alcohol-free environment, a program is hereby established authorizing testing for substance abuse based upon the criteria set forth herein.

All applicants for positions covered by the provisions of this Agreement may, at the option of the City, be required to undertake drug and alcohol testing prior to their first day of employment with the City. The failure to pass such a test shall be grounds for the City to rescind any offer of employment given to such applicant.

Testing of present employees shall only be permitted where there is reason to suspect drug or alcohol abuse. Immediate testing shall be permitted upon the reasonable suspicion standards hereinafter set forth. Objective facts that may lead to reasonable suspicion shall include but not be limited to: questionable balance, unsteady walking gait, slurred speech, uncooperative attitude, bloodshot eyes, or odor of marijuana or alcohol on the breath or on the clothing of the employee. Other criteria that may lead to reasonable suspicion are that the employee's

supervisors deem the employee to be impaired or incapable of performing assigned duties, an excessive number of vehicle or other types of accidents, inconsistent behavior, irritability, mood swings, nervousness, or hallucinations. In addition, substantiated possession of drugs or alcohol while on duty shall be deemed to be de facto suspicious.

The City shall provide any suspected employee and the Union with a written report evidencing reasonable suspicion within a reasonable time in advance of a proposed drug or alcohol test. The employee may initiate a review of the directive to submit a test sample or undergo testing. Such review shall be undertaken by the Mayor or, in his/her absence, the City's Director of Human Resources. If the Mayor or Human Resources Director determine that there are reasonable grounds for suspicion, the employee will undergo the testing and the test results shall be provided to the Mayor. The parties shall ensure the confidentiality of the testing process and results. Access to information about the tests shall be limited to the employee and only members of management and union officials with a compelling need for the information. The failure of an employee to submit to testing upon being so directed shall be grounds for immediate discipline up to and including termination of employment. If after undertaking testing, an employee is deemed to have failed the test by evidencing signs of drug and alcohol abuse while on the job, discipline up to and including termination may be imposed by the City.

As an alternative to discipline, the Mayor may at his/her sole discretion offer to the employee an opportunity to attend a rehabilitation program during which time the employee may utilize sick days for such program or other form of treatment. Under these circumstances, the employee shall be expected to comply with all the requirements and regulations of the substance abuse rehabilitation program. The failure to abide by all such conditions and requirements shall be a basis for termination of employment. Any employee successfully completing such a program shall agree as a condition of returning to work to submit to random urinalysis testing at the discretion of the City for a period of two (2) years after returning to work. If any such random test yields a positive result, the employee shall be immediately subject to discipline including termination.

#### ***SECTION 10 – EMPLOYEE EVALUATION PROGRAM***

The Employee Evaluation Program (the "EEP") will commence effective July 1, 2008. An agreed upon evaluation form document will be utilized for the EEP. It is contemplated that the attributes attended to the EEP will provide employees with feedback on job performance, ensure that all bargaining unit employees are putting forth the same work effort to receive equal pay, and provide employees with a documented work history for consideration when seeking other positions or promotions within the City. The City and the Union agree to meet after the first year of the implementation of the EEP to evaluate the process and make any necessary changes. Thereafter the EEP will become an annual program utilized for the evaluation of all bargaining unit employees.

#### ***SECTION 11 – DRESS CODE***

In accordance with Appendix "D" and attached thereto and made a part thereof.

***SECTION 12– COACHING POSITIONS***

Bargaining unit members who are qualified through education and training are eligible to apply for and be hired as athletic coaches for the City of Gardner School Department. Coaching duties will be performed on the bargaining unit member's own time and will not conflict with his/her regular work schedule. Compensation will be a stipend set and paid for by the School Department.

***SECTION 13 – STEP ADJUSTMENT AT TIME OF HIRE***

When an individual is first hired by the City, such personnel shall always start his/her employment on the first and minimum wage or salary step applicable to the grade or position for which the person has been hired. In the event, a candidate for employment has verifiable, significant training and experience directly related to the position for which they are being hired, upon the recommendation of the Department Head and with the approval of the Mayor, a person may be hired at either Step 2 or Step 3 of the Wage Schedule. *(Effective 04/01/2017)*

***SECTION 14 – EMERGENCY MEASURES***

In the event of a global/national pandemic and/or emergency that effects the wellbeing and continued employment of City of Gardner employees, the City agrees to draft a plan to address work conditions, hours of operations, essential personal and all benefits related to necessary changes resulting from said pandemic and/or emergency within thirty (30) days of the onset date.

Additionally, the City agrees to make available to and to maintain at no cost to the employees the recommended safety equipment and clothing which meet or exceed the standards established by the appropriate governing body. Safety procedures and regulations as established by the appropriate governing body will be reviewed, researched and implemented to protect the health and safety of the employees.

***SECTION 15 – ACCRUED BENEFIT TIME PRORATION***

Bargaining unit members who leave the employment of the City and have used accrued benefit time that they would not otherwise be entitled to due to the vacation, sick and personal time proration clauses, will pay the City back for said time either through their final payroll check or by personal check made payable to the City of Gardner.

**ARTICLE XX**  
**DURATION**

This Agreement and its provisions shall be effective from the date of its execution and shall remain in full force and effect up to and including June 30, 2026. Either party may, on or before the first day of April 2026, give written notice to the other of its desire to extend or revise this Agreement during the period to commence July 1, 2026.

IN WITNESS WHEREOF, the parties hereto cause this instrument to be executed in their names and on their behalf by the duly authorized officers thereto this 19<sup>th</sup> day of March, 2024.

FOR THE UNION:

Beth Cormier  
Beth Cormier, Union Steward

Raymond Beauregard  
Raymond Beauregard

Cheryl Blodgett  
Cheryl Blodgett

AFSCME Staff Representative

Jessica Wemette  
Jessica Wemette

FOR THE CITY


Michael Nicholson  
Michael Nicholson, Mayor



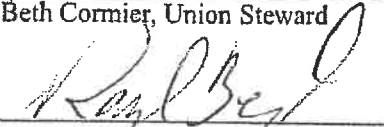
IN WITNESS WHEREOF, the parties hereto cause this instrument to be executed in their names and on their behalf by the duly authorized officers thereto this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

FOR THE UNION:

FOR THE CITY


  
Beth Cormier, Union Steward

\_\_\_\_\_  
Michael Nicholson, Mayor

  
Raymond Beaugard

  
Cheryl Blodgett

AFSCME Staff Representative

  
Jessica Wemette 3-15-24

**APPENDIX A**  
**July 1, 2023 to June 30, 2026**

| AFSCME                                | 2%<br>07/01/22 | 2%<br>07/01/23 | 2%<br>07/01/24 | 2%<br>07/01/25 |
|---------------------------------------|----------------|----------------|----------------|----------------|
| <b>Executive Coordinator</b>          |                |                | ***See Note    |                |
| (Police, Fire & DPW Positions) Step 1 | \$ 20.16       | \$ 20.56       | \$ 22.47       | \$ 22.92       |
| Step 2                                | \$ 22.07       | \$ 22.51       | \$ 24.46       | \$ 24.95       |
| Step 3                                | \$ 23.58       | \$ 24.05       | \$ 26.03       | \$ 26.55       |
| Step 4 (5 Years)                      | \$ 24.29       | \$ 24.78       | \$ 27.01       | \$ 27.55       |
| Step 5 (10 Years)                     | \$ 25.02       | \$ 25.52       | \$ 28.03       | \$ 28.59       |
| Step 6 (15 Years)                     | \$ 25.77       | \$ 26.29       | \$ 29.09       | \$ 29.68       |
| Step 7 (20 Years)                     | \$ 26.54       | \$ 27.07       | \$ 30.20       | \$ 30.80       |
| Step 8 (25 Years)                     | \$ 27.34       | \$ 27.89       | \$ 30.85       | \$ 31.46       |
| Step 9 (30 Years)                     |                |                | \$ 32.54       | \$ 33.19       |
| <b>Executive Coordinator</b>          |                |                |                |                |
| (Board of Health and Com Dev) Step 1  | \$ 20.16       | \$ 20.56       | \$ 20.97       | \$ 21.39       |
| & Planning Dept Positions) Step 2     | \$ 22.07       | \$ 22.51       | \$ 22.96       | \$ 23.42       |
| Step 3                                | \$ 23.58       | \$ 24.05       | \$ 24.53       | \$ 25.02       |
| Step 4 (5 Years)                      | \$ 24.29       | \$ 24.78       | \$ 25.51       | \$ 26.02       |
| Step 5 (10 Years)                     | \$ 25.02       | \$ 25.52       | \$ 26.53       | \$ 27.06       |
| Step 6 (15 Years)                     | \$ 25.77       | \$ 26.29       | \$ 27.59       | \$ 28.15       |
| Step 7 (20 Years)                     | \$ 26.54       | \$ 27.07       | \$ 28.70       | \$ 29.27       |
| Step 8 (25 Years)                     | \$ 27.34       | \$ 27.89       | \$ 29.85       | \$ 30.44       |
| Step 9 (30 Years)                     |                |                | \$ 31.04       | \$ 31.66       |
| <b>Administrative Assistant</b>       |                |                |                |                |
| Step 1                                | \$ 19.50       | \$ 19.89       | \$ 20.29       | \$ 20.69       |
| Step 2                                | \$ 21.42       | \$ 21.85       | \$ 22.29       | \$ 22.73       |
| Step 3                                | \$ 22.06       | \$ 22.50       | \$ 23.18       | \$ 23.64       |
| Step 4 (5 Years)                      | \$ 22.72       | \$ 23.18       | \$ 24.11       | \$ 24.59       |
| Step 5 (10 Years)                     | \$ 23.41       | \$ 23.87       | \$ 25.07       | \$ 25.57       |
| Step 6 (15 Years)                     | \$ 24.11       | \$ 24.59       | \$ 26.07       | \$ 26.59       |
| Step 7 (20 Years)                     | \$ 24.83       | \$ 25.33       | \$ 27.12       | \$ 27.66       |
| Step 8 (25 Years)                     | \$ 25.58       | \$ 26.09       | \$ 28.20       | \$ 28.76       |
| Step 9 (30 Years)                     |                |                | \$ 29.33       | \$ 29.91       |
| <b>Administrative Coordinator</b>     |                |                |                |                |
| Step 1                                | \$ 18.56       | \$ 18.94       | \$ 19.32       | \$ 19.71       |
| Step 2                                | \$ 19.43       | \$ 19.82       | \$ 20.22       | \$ 20.62       |
| Step 3                                | \$ 20.01       | \$ 20.41       | \$ 21.03       | \$ 21.45       |
| Step 4 (5 Years)                      | \$ 20.61       | \$ 21.02       | \$ 21.87       | \$ 22.30       |
| Step 5 (10 Years)                     | \$ 21.23       | \$ 21.65       | \$ 22.74       | \$ 23.20       |
| Step 6 (15 Years)                     | \$ 21.87       | \$ 22.30       | \$ 23.65       | \$ 24.12       |
| Step 7 (20 Years)                     | \$ 22.52       | \$ 22.97       | \$ 24.60       | \$ 25.09       |
| Step 8 (25 Years)                     | \$ 23.20       | \$ 23.66       | \$ 25.58       | \$ 26.09       |
| Step 9 (30 Years)                     |                |                | \$ 26.60       | \$ 27.14       |

**APPENDIX A**  
**July 1, 2023 to June 30, 2026**

| <b>AFSCME</b>                             | <b>2%</b><br><b>07/01/22</b> | <b>2%</b><br><b>07/01/23</b> | <b>2%</b><br><b>07/01/24</b> | <b>2%</b><br><b>07/01/25</b> |
|-------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Administrative Clerk</b>               |                              |                              |                              |                              |
| Step 1                                    | \$ 17.74                     | \$ 18.09                     | \$ 18.45                     | \$ 18.82                     |
| Step 2                                    | \$ 18.38                     | \$ 18.75                     | \$ 19.13                     | \$ 19.51                     |
| Step 3                                    | \$ 18.93                     | \$ 19.31                     | \$ 19.89                     | \$ 20.29                     |
| Step 4 (5 Years)                          | \$ 19.50                     | \$ 19.89                     | \$ 20.69                     | \$ 21.10                     |
| Step 5 (10 Years)                         | \$ 20.08                     | \$ 20.48                     | \$ 21.51                     | \$ 21.94                     |
| Step 6 (15 Years)                         | \$ 20.68                     | \$ 21.10                     | \$ 22.37                     | \$ 22.82                     |
| Step 7 (20 Years)                         | \$ 21.30                     | \$ 21.73                     | \$ 23.27                     | \$ 23.73                     |
| Step 8 (25 Years)                         | \$ 21.94                     | \$ 22.38                     | \$ 24.20                     | \$ 24.68                     |
| Step 9 (30 Years)                         |                              |                              | \$ 25.17                     | \$ 25.67                     |
| <b>Financial Administrator</b>            |                              |                              |                              |                              |
| Step 1                                    | \$ 20.08                     | \$ 20.48                     | \$ 20.89                     | \$ 21.31                     |
| Step 2                                    | \$ 21.52                     | \$ 21.95                     | \$ 22.39                     | \$ 22.84                     |
| Step 3                                    | \$ 22.17                     | \$ 22.61                     | \$ 23.28                     | \$ 23.75                     |
| Step 4 (5 Years)                          | \$ 22.83                     | \$ 23.29                     | \$ 24.22                     | \$ 24.70                     |
| Step 5 (10 Years)                         | \$ 23.52                     | \$ 23.99                     | \$ 25.18                     | \$ 25.69                     |
| Step 6 (15 Years)                         | \$ 24.22                     | \$ 24.71                     | \$ 26.19                     | \$ 26.72                     |
| Step 7 (20 Years)                         | \$ 24.95                     | \$ 25.45                     | \$ 27.24                     | \$ 27.78                     |
| Step 8 (25 Years)                         | \$ 25.70                     | \$ 26.21                     | \$ 28.33                     | \$ 28.90                     |
| Step 9 (30 Years)                         |                              |                              | \$ 29.46                     | \$ 30.05                     |
| <b>Financial Clerk</b>                    |                              |                              |                              |                              |
| Step 1                                    | \$ 18.18                     | \$ 18.55                     | \$ 18.92                     | \$ 19.30                     |
| Step 2                                    | \$ 19.30                     | \$ 19.68                     | \$ 20.08                     | \$ 20.48                     |
| Step 3                                    | \$ 19.88                     | \$ 20.27                     | \$ 20.88                     | \$ 21.30                     |
| Step 4 (5 Years)                          | \$ 20.47                     | \$ 20.88                     | \$ 21.71                     | \$ 22.15                     |
| Step 5 (10 Years)                         | \$ 21.09                     | \$ 21.51                     | \$ 22.58                     | \$ 23.03                     |
| Step 6 (15 Years)                         | \$ 21.72                     | \$ 22.15                     | \$ 23.49                     | \$ 23.96                     |
| Step 7 (20 Years)                         | \$ 22.37                     | \$ 22.82                     | \$ 24.43                     | \$ 24.91                     |
| Step 8 (25 Years)                         | \$ 23.04                     | \$ 23.50                     | \$ 25.40                     | \$ 25.91                     |
| Step 9 (30 Years)                         |                              |                              | \$ 26.42                     | \$ 26.95                     |
| <b>Facilities Maintenance<br/>Manager</b> |                              |                              |                              |                              |
| Step 1                                    | \$ 24.12                     | \$ 24.61                     | \$ 25.10                     | \$ 25.60                     |
| Step 2                                    | \$ 25.47                     | \$ 25.98                     | \$ 26.50                     | \$ 27.03                     |
| Step 3                                    | \$ 26.54                     | \$ 27.07                     | \$ 27.61                     | \$ 28.17                     |
| Step 4 (5 Years)                          | \$ 27.80                     | \$ 28.36                     | \$ 28.92                     | \$ 29.50                     |
| Step 5 (10 Years)                         | \$ 28.81                     | \$ 29.38                     | \$ 29.97                     | \$ 30.57                     |
| Step 6 (15 Years)                         | \$ 30.01                     | \$ 30.61                     | \$ 31.22                     | \$ 31.85                     |
| Step 7 (20 Years)                         | \$ 30.91                     | \$ 31.53                     | \$ 32.47                     | \$ 33.12                     |
| Step 8 (25 Years)                         | \$ 31.84                     | \$ 32.48                     | \$ 33.77                     | \$ 34.44                     |
| Step 9 (30 Years)                         |                              |                              | \$ 35.12                     | \$ 35.82                     |

**APPENDIX A**  
**July 1, 2023 to June 30, 2026**

| AFSCME                                   |                   | 2%<br>07/01/22 | 2%<br>07/01/23 | 2%<br>07/01/24 | 2%<br>07/01/25 |
|------------------------------------------|-------------------|----------------|----------------|----------------|----------------|
| <b>Facilities Maintenance Technician</b> |                   |                |                |                |                |
|                                          | Step 1            | \$ 21.08       | \$ 21.50       | \$ 21.93       | \$ 22.37       |
|                                          | Step 2            | \$ 21.46       | \$ 21.89       | \$ 22.32       | \$ 22.77       |
|                                          | Step 3            | \$ 22.10       | \$ 22.54       | \$ 23.22       | \$ 23.68       |
|                                          | Step 4 (5 Years)  | \$ 22.76       | \$ 23.22       | \$ 24.14       | \$ 24.63       |
|                                          | Step 5 (10 Years) | \$ 23.45       | \$ 23.92       | \$ 25.11       | \$ 25.61       |
|                                          | Step 6 (15 Years) | \$ 24.15       | \$ 24.63       | \$ 26.12       | \$ 26.64       |
|                                          | Step 7 (20 Years) | \$ 24.87       | \$ 25.37       | \$ 27.16       | \$ 27.70       |
|                                          | Step 8 (25 Years) | \$ 25.62       | \$ 26.13       | \$ 28.25       | \$ 28.81       |
|                                          | Step 9 (30 Years) |                |                | \$ 29.38       | \$ 29.96       |

Effective April 1, 2008 all Facilities Maintenance Technicians and/or Managers assigned to any shift starting on or after 3:00 PM or before 4:00 AM shall receive a shift differential of \$.50 per hour each hour worked after 3:00 PM.

Facilities Maintenance Technicians and/or Managers who check the City Hall building on Saturdays, Sundays and/or Holidays shall receive one and one-half hours pay per day while working such checks.

\*\*\*Position adjustment for this classification only - Executive Coordinator - Police Dept., Fire Dept and De

**APPENDIX B**  
**CITY OF GARDNER**  
**POLICY ON DISCIPLINARY PROCEDURES**

The purpose of this policy is to ensure that 1) employees meet the City's legitimate expectations in the areas of performance and behavior; 2) employees whose performance or behavior is deficient are provided with the necessary assistance and motivation to meet the City's expectations; and 3) disciplinary action initiated against an employee is fair and appropriate.

The City will adhere to a just cause standard and a progressive discipline policy that attempts to provide the employee with notice of deficiencies and an opportunity to improve. It does, however, retain the right to administer discipline in any manner it sees fit. This policy does not modify the status of an employee as Civil Service and/or bargaining unit employee or in any way restrict the City's right to bypass the disciplinary procedures suggested.

Progressive Discipline will be administered as follows:

1. If an employee is not meeting the City's standard of expected behavior (See Appendix C) or performance, the employee's Department head should take the following action:
  - a. Meet with the employee to discuss the matter;
  - b. Inform the employee of the nature of the problem and the action necessary to correct it;
  - c. Give the employee an oral reprimand; and
  - d. Prepare a memorandum for the department head's own records indicating that the meeting has taken place (date and time), the area in which the employee has failed to meet the City's standard of expected behavior or performance; what is the proper and expected behavior or performance; the plan that has been set-up for improvement of the performance or behavior; and a date and time for a follow-up meeting to discuss the employee's progress.
  
2. If there is a second occurrence, the Department Head should hold another meeting with the employee and take the following action:
  - a. Issue a written reprimand to the employee;
  - b. Warn the employee that a third incident will result in more severe discipline action; and
  - c. Prepare and forward to the Human Resources Department a written report describing the first and second incidents and summarizing the action taken during the meeting with the employee. This information will be included in the employee's permanent employee record.
  
3. If there are additional occurrences, the Department head should take the following action, depending on the severity of the conduct:
  - a. Issue a written reprimand or warning
  - b. Suspend the employee without pay for up to five working days; or
  - c. Suspend the employee indefinitely and recommend termination.

After taking action under Section 3, the Department Head should prepare and forward to the Human Resources Department another written report describing the occurrence, indicating the timing between the occurrences, and summarizing the action taken or recommended and its justification.

4. The progressive disciplinary procedures described above may also be applied to an employee who is experiencing a series of unrelated job performance and/or behavior.
5. In the case of a serious misconduct, or any time that the Department Head determines it is necessary, such as a major breach of policy or violation of the law, the procedures contained above may be disregarded. The Department Head should suspend the employee immediately and, if appropriate, recommend termination of the employee. An investigation of the incidents leading up to the suspension should be conducted to determine what further action, if any, should be taken. Employees suspended from work will not receive or accrue any employee benefits during the suspension, unless management grants an exception.
6. The Human Resources Department under normal circumstances should review and approve all recommendations for termination before any final action is taken.
7. At any investigatory interview conducted for the purpose of determining the facts involved in any suspected violation of the City the following procedures shall be used:
  - a. Prior to the interview, the employee who is suspected of violation should be told in general terms what the interview is about.
  - b. If the employee is represented by a union, the employee has the right to have a union representative present at the interview, provided the employee requests such representation.
  - c. If the employee is not represented by a union, the employee may have a coworker present at the interview, provided that he/she so requests, and such interview covers issues affecting other employees.
8. Employees who believe that they have been disciplined too severely without just cause or questions the reason for the discipline are encouraged to utilize the grievance procedure, or the provisions of MGL C31, S41-45 as is appropriate.
9. If a disciplined employee who works a full year without further action being instituted under this policy, the next failure to meet behavior or performance standards may be treated as a first occurrence under this policy. However, the City may still consider all past disciplinary action in evaluating the employee for future discipline and promotional opportunities.

**APPENDIX C**  
**CAUSES FOR DISCIPLINARY ACTION**

The following are some examples of conduct and performance that are unacceptable and may result in discipline, up to and including discharge. Violations of these guidelines are generally subject to progressive discipline. However, depending on circumstances, serious, aggravated or repeated incidents may result in written warning, final warning, suspension or discharge without prior discipline. The following list is not intended to be exhaustive and other offenses, actions, or circumstances may constitute grounds for disciplinary action.

1. Failure to conduct the City's business in a courteous and professional manner.
2. Unsatisfactory work performance or history of same.
3. Failure to comply with City policies, rules, regulations, procedures, standards, or ordinances.
4. Tardiness (frequent).
5. Absence without permission, absence for reasons not considered acceptable by a supervisor or Department Head, or in patterns or amounts that adversely affect departmental activities.
6. Sleeping on duty when unauthorized.
7. Reporting to work under the influence of, or in possession of, or use of alcohol, or illicit drugs while at work.
8. Possession on City property of firearms or any type of weapon which might be used to cause bodily harm to another individual when such possession has not been properly authorized or is not directly related to employment.
9. Falsifying an employee timecard.
10. Leaving duty assignment without permission, without proper relief, or before scheduled off duty (unless authorized).
11. Gambling on City premises.
12. Abuse, damage, or defacement of City property, supplies or equipment.
13. Refusal or failure to follow or properly respond to instructions or orders from a supervisor or Department Head.
14. Repeated extension of meal or break periods.
15. Negligence in performing duties.
16. Any actions while on or off duty, which interrupts or interferes with departmental or City routine or hampers another employee's ability to perform his duty or routines.
17. Assault and/or battery, attempted assault and/or battery, or threatened assault and/or battery of any person while on City property.
18. Theft, fraud, attempted theft or fraud.
19. Falsification of application for employment in regard to any information contained therein.
20. Falsification of any City documents or reports.
21. Conviction subsequent to employment for offences which indicates that the individual is not suitable for employment.
22. Creating or contributing to unsanitary conditions.
23. Disregard of safety rules or common safety practices.
24. Sabotage.
25. Indecent, offensive or abusive language or conduct on City property.
26. Failure to report an accident to your immediate supervisor at the time it occurs.
27. Harassment of any employee.
28. Confirmed abuse of sick leave benefit by a bargaining unit member.



**APPENDIX D**  
***THE CITY OF GARDNER***  
**GARDNER, MASSACHUSETTS**

**DRESS CODE POLICY**

As a professional organization, all staff members of the City of Gardner (the “City”) must ensure that they present themselves as stewards of the organization. As such, the City has a dress code that must be adhered to by all staff members. This information is provided for all staff members and adherence is a condition of continued employment. Any and all exceptions to the policy shall be at the sole discretion of the Mayor or his/her designee and that decision is final as it is part of the day-to-day operation of the organization. The dress code is as follows:

**I. Dress Code:**

1. No shorts/hot pants, spandex or stretch pants;
2. No jeans (blue, black or any other color) in administrative/office areas (\*exceptions as noted below);
3. Skirts no higher than 1 inch above knee;
4. No tank tops/halters – stomach area cannot be exposed; no spaghetti straps;
5. No revealing clothing (i.e., shear tops, cleavage showing);
6. No clothing with substance abuse sayings, derogatory or inflammatory printing (i.e., profanity). **No tee shirts at any time;**
7. Appropriate (office professional) shoes at all times. **No flip flops or sneakers** (court, track or tennis shoes) may be worn at any time;
8. Office area clothing will consist of slacks, khakis, skirts, dresses, open collar shirt(s), blouse(s) or sweaters;
9. Maintenance staff clothing will consist of jeans (no rips, fringes or patches), khakis, dickies, basic t-shirts, sweatshirts, flannel shirts and work boots.
10. No hats may be worn in office areas at any time; and
11. Upon department approval Friday may be defined as “dress down day”. Clothing for dress down day will include khakis or neat, clean jeans (no rips, fringes or patches) and an appropriate shirt as defined herein.



**II. Notes and Exceptions:**

1. If a holiday falls on a Friday, dress down day does **NOT** move to Thursday.
2. A neat, professional appearance must be maintained at all times;
3. Exceptions to this policy, not referenced herein, will be handled on a case-by-case basis and will be determined by the Mayor or his/her designee;
4. As various staff members may experience reactions due to allergies, the use of perfumes and/or colognes should be in moderation in consideration for those who work within City Hall; and
5. Dress code applies to all employees

**III. Compliance**

Non-compliance with City policies, rules and regulations are subject to disciplinary action, up to and including termination.



**City of Gardner - Executive Department**  
**Mayor Michael J. Nicholson**

RECEIVED

2024 MAR 21 PM 1:41

CITY CLERK'S OFFICE  
GARDNER, MA

March 20, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Communication from the Mayor regarding the City 2024 Flowerpot Program

Dear Madam President and Councilors,

As the City has done in the last three years, the Administration is preparing to issue the bidding documents for this year's flowerpot program in the Downtown and South Gardner Center areas.

This year, I have asked the following individuals to be on the bidding review committee to make a recommendation to my office on to whom and how to award the bids:

- Joshua Cormier, Director of Purchasing
- Dane Arnold, Director of Public Works
- Judy Mack, City Councilor At-Large

The cost associated with sponsoring a flowerpot/flower bed will be based on the bid returns received.

I will be sure to notify the Council as this process continues.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RECEIVED  
2024 MAR 28 PM 2:44  
CITY CLERK'S OFFICE  
GARDNER, MA

RE: A Communication from the Mayor regarding \$750,000 grant for electric vehicle charging stations at the Knowlton Street Parking Lot

Dear Madam President and Councilors,

The Administration was recently notified that the City has received a \$750,000 grant from National Grid, through funding issued by the Commonwealth's Department of Public Utilities, to install ten (10) new level 2, fast electric vehicle charging stations in the Knowlton Street Parking lot as well as a new electrical transformer on site for this infrastructure and that can be expanded in the future if the City Hall electrical service is ever upgraded.

Some preliminary site work is expected to begin this year, but the full construction of the project is not expected to be in place until Spring of 2025, aside from some trenching and conduit installations.

To put into perspective what this work means, the current electric vehicle chargers in this parking lot will fully charge a vehicle within 8-hours and do not have a mechanism to charge the public for the cost of the electricity to charge the car.

These new chargers will be paid chargers that fully charge a vehicle in 30 minutes.

While the layout, locations, and initial concepts of the project may change as design work gets completed this year, the City has been awarded the full funding and is ready to proceed.

I would like to thank Councilor Dana Heath for bringing this grant and its consultants to the City's attention and former Executive Aide Colin Smith for authoring the successful application.

As the project progresses, I will be sure to update the Council on its progress.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner



## City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RE: A notification from the Mayor regarding National Grid Credit for Streetlights

Dear Madam President and Councilors,

On several previous occasions, I have informed the Council about how our City Engineer, Rob Oliva, had noticed an error in the way National Grid has been issuing bills for the City for our streetlights.

In short, following the conversion to LED lights in 2019, National Grid should have adjusted how much it was billing the City for the electricity used by our streetlights. Our streetlights are billed on a kilowatt-hour estimate due to impracticability of having electrical meters put in for each individual street light.

However, due to an oversight, National Grid did not change this procedure when the LED bulbs were installed, leading to National Grid to continue billing the City at their non-LED rate, which was significantly higher. This was corrected as of April 25, 2023.

To put this into perspective, from 2019 to 2023, National Grid was charging the City on a monthly basis for an estimated 36,500 kWh usage based on a non-LED bulb estimate, instead of the correct 14,700 kWh usage based on the LED installation.

The City Engineer has been working with National Grid to see how much the City overpaid National Grid for our usage as a result of this error and oversight.

National Grid notified the City that as of August 2023, the City had a credit of \$234,766.66 from overpayment on these accounts.

The Administration is currently evaluating the benefits of keeping the credit on the City's account to be put toward our future bills or having National Grid issue a payment to the City as a one time payment.

As these decisions get made, I will be sure to keep the City Council informed.

Respectfully Submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

RECEIVED  
 2024 MAR 28 PM 2:44  
 CITY CLERK'S OFFICE  
 GARDNER, MA



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 25, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RECEIVED  
 2024 MAR 29 PM 2:45  
 CITY TOWN OFFICE  
 GARDNER MA

RE: A Communication from the Mayor Regarding the City's Contract for Advanced Life Support Ambulance Services between the City of Gardner and Wood's Ambulance.

Dear Madam President and Councilors,

I am writing to give you advanced notice of changes expected to occur with the contract for Advanced Life Ambulance Services between the City of Gardner and Wood's Ambulance.

The current contract between the City and Wood's became effective on September 15, 2021, and expires on September 14, 2026.

The Administration has been formally notified by Wood's Ambulance that due to current economic conditions, they are either looking to amend the current contract or cancel the contract, due to the amount it is costing the business.

The Administration and Wood's Ambulance are in current conversations regarding the future of this service, so that there will be as little impact on our residents as possible when medical attention is needed.

Any changes made to the document will be presented to the City Council, since this relates to issues that impact all of our constituents.

I do want to note that all of these conversations to this point have been cordial and amicable and the City maintains a strong working relationship with Wood's Ambulance. The reasons that have brought us here are truly economic and not due to any ill will between the parties at all.

A copy of the existing contract is attached to this correspondence for your information.

Respectfully Submitted,

Michael J. Nicholson  
 Mayor, City of Gardner



CITY OF GARDNER
CONTRACT -AMBULANCE SERVICES
#2022-603

This agreement is made and entered into on this 15th day of September, 2021 by and between the City of Gardner, a municipal corporation and Wood's Ambulance, Inc.

ARTICLE 1, DEFINITION: "Contract" as used herein shall mean these Articles and the Proposal Documents which include, but are not limited to, the instructions, the bid/quote/proposal, the specifications, the requirements, the contract terms and conditions, applicable addenda and all documents and forms submitted with the bid or proposal.

ARTICLE 2, DURATION: This Contract shall be in effect from September 15, 2021 through September 14, 2026.

ARTICLE 3, TERMS: The Contractor agrees to provide services in accordance with the Proposal attached for the contract stated above, which is incorporated herein and made part of this Contract.

This Contract shall be binding upon the Contractor, its assigns, transferees, and/or successors in interest (and where not a corporation, the heirs and estate of the Contractor).

ARTICLE 4, PAYMENT: The Contractor agrees to reimburse the City an Emergency Dispatch Fee of Six Thousand dollars (\$6,000.00) annually to the City of Gardner, payable on a monthly basis of \$500 per month, and by no later than the 15th of every month. The Contractor agrees to reimburse the City for the lease of an ambulance bay at Six Hundred dollars (\$600.00) annually to the City of Gardner, payable on a monthly basis of Fifty dollars (\$50.00) per month and by no later than the 15th of every month.

ARTICLE 5, CONFLICT: In the event there is a conflict between this Contract and the Specifications, the Specifications shall supersede the Contract.

ARTICLE 6, GOVERNING ORDINANCES AND LAWS: This Contract is made subject to all the laws of the Commonwealth of Massachusetts and ordinances of the City of Gardner. If any clause herein does not conform to such laws and ordinances, that clause and only that clause shall be void. The remainder of this contract shall be unaffected and the law or statute that is applicable shall be substituted.

This Contract, executed in three copies, is to take effect as a sealed instrument, sets forth the entire contract between the parties, is binding upon and endures to the benefit of the parties hereto, and may be made canceled, modified, or amended only by a written instrument executed by both the parties named herein.

IN WITNESS WHEREOF the said City of Gardner and Contractor have hereunto set their hands and seals.

FOR CORPORATION

DocuSigned by: JENNIFER WOOD

B25448371C1B4BE...

8/26/2021

(Authorized Signature)

CITY OF GARDNER

DocuSigned by: Michael J. Nicholson

E429C2C295344CE...

Mayor Michael J. Nicholson

APPROVED AS TO FORM:

DocuSigned by: G. F. L.

A26E0802B77F464...

(Department Head)

FOR CONTRACTING DEPARTMENT:

DocuSigned by: John M. Flick, Esq.

AC6BA2B6C0D043C...

City Solicitor

Account #: 12231-52190



**CITY OF GARDNER  
CONTRACT -AMBULANCE SERVICES  
#2022-603**

DocuSigned by:

*John Richard*

18DCE2D0B8414AF

CITY AUDITOR who certifies, pursuant to Massachusetts General Law C.44, §31C, that the proposed expenditure is not in excess of the appropriation or the unexpended balance thereof and that the Mayor is authorized to sign this contract.

12231-52190

DocuSigned by:

*John Comins*

EB1E149D9454448...

PROCUREMENT OFFICER who certifies that the services or supplies purchased or leased pursuant to this contract were, to the best of his belief and knowledge, procured pursuant to the procurement laws of the Commonwealth to the extent such laws apply.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
8/11/2021

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

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

|                                                                                |                                                                                                                                                                                 |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PRODUCER</b><br>Thomas Carroll Ins<br>617 Mill St<br><br>Worcester MA 01602 | <b>CONTACT NAME:</b> Sheri Hashey<br><b>PHONE (A/C No, Ext):</b> (508) 752-3300 <b>FAX (A/C, No):</b> (508) 752-3302<br><b>E-MAIL ADDRESS:</b> sheri@thomascarrollinsurance.com |
| <b>INSURER(S) AFFORDING COVERAGE</b>                                           |                                                                                                                                                                                 |
| INSURER A : National Interstate Insurance Co                                   |                                                                                                                                                                                 |
| INSURER B : Benchmark Insurance Co                                             |                                                                                                                                                                                 |
| INSURER C :                                                                    |                                                                                                                                                                                 |
| INSURER D :                                                                    |                                                                                                                                                                                 |
| INSURER E :                                                                    |                                                                                                                                                                                 |
| INSURER F :                                                                    |                                                                                                                                                                                 |

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                               | ADDL SUBR | INSR | WVD        | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                         |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|------------|---------------|-------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br>OTHER: |           |      |            | LPK0001298-03 | 03/01/2021              | 03/01/2022              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 3,000,000<br>PRODUCTS - COMP/OP AGG \$ 3,000,000<br>\$ |
| A        | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> ALL OWNED AUTOS<br><input type="checkbox"/> HIRED AUTOS<br><input checked="" type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> NON-OWNED AUTOS                                                         |           |      |            | AA0000091-03  | 03/01/2021              | 03/01/2022              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                                                                |
| A        | <input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b><br><input type="checkbox"/> EXCESS LIAB<br>OCCUR<br>CLAIMS-MADE<br>DED RETENTION \$                                                                                                                                                                    |           |      |            | UMB0000064-03 | 03/01/2021              | 03/01/2022              | EACH OCCURRENCE \$ 5,000,000<br>AGGREGATE \$ 5,000,000<br>\$                                                                                                                                                                                   |
| B        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                                   |           |      | Y/N<br>N/A | FPD201220-00  | 10/01/2020              | 10/01/2021              | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 500,000<br>E.L. DISEASE - EA EMPLOYEE \$ 500,000<br>E.L. DISEASE - POLICY LIMIT \$ 500,000                                            |
| A        | <b>PROFESSIONAL LIABILITY</b>                                                                                                                                                                                                                                                                                   |           |      |            | LPL0000104-03 | 03/01/2021              | 03/01/2022              | EACH MEDICAL INCIDENT-\$1,000,000<br>AGGREGATE LIMIT-\$3,000,000                                                                                                                                                                               |

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

|                                                                                             |                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CERTIFICATE HOLDER</b><br><br>Town of Gardner<br><br>95 Pleasant St<br>Gardner, MA 01440 | <b>CANCELLATION</b><br><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br>AUTHORIZED REPRESENTATIVE |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|





# The Commonwealth of Massachusetts Department of Public Health Office of Emergency Medical Services

|                |                       |
|----------------|-----------------------|
| SERVICE NUMBER | 3882                  |
| VALID DATE     | 5/31/2021 - 5/31/2022 |

## AMBULANCE SERVICE LICENSE

In Accordance with the provisions of Massachusetts General Laws, c. 111C, section 6, and the Massachusetts EMS System Regulations, 105 CMR 170.200 established thereunder, an Ambulance Service License is hereby granted to:

LICENSEE

Wood's EMS, Inc.  
457 Main Street  
Gardner, MA 014403018

AMBULANCE SERVICE

Wood's EMS, Inc.  
457 Main Street  
Gardner, MA 01440

To operate and maintain Ambulance vehicles in the following Classes:

Class I                      2    Class II - 0    Class IV - 0    Class V - 0    Class V - 0    EFR - 0

Highest level of service from each of the following placet(s) of business:

Paramedic                      457 Main Street Gardner, MA 01440.

Commissioner,  
Department of Public Health

Director,  
Office of Emergency Medical Services

Pursuant to Massachusetts General Laws, c. 111C, section 8, no licensee shall transfer or assign in any manner, voluntarily or involuntarily, directly or indirectly, or by transfer or control of any company, the license issued to the licensee or any rights thereunder, without first applying in writing to the Department, for permission to transfer or assign the license.

**This license shall be publicly displayed in the headquarters and at all base locations of the Ambulance Service.**



# The Commonwealth of Massachusetts Department of Public Health Office of Emergency Medical Services

|                       |                       |
|-----------------------|-----------------------|
| <b>SERVICE NUMBER</b> | 3282                  |
| <b>VALID DATE</b>     | 5/31/2021 - 5/31/2022 |

## AMBULANCE SERVICE LICENSE

In Accordance with the provisions of Massachusetts General Laws, c. 111C, section 6, and the Massachusetts EMS System Regulations, 105 CMR 170.200 established thereunder, an Ambulance Service License is hereby granted to:

LICENSEE

Wood's Ambulance Inc.  
457 Main Street  
Gardner, MA 014403018

AMBULANCE SERVICE

Wood's Ambulance Inc.  
457 Main Street  
Gardner, MA 01440

To operate and maintain Ambulance vehicles in the following Classes:

Class I      9      Class II-0      Class IV      0      Class V-0      EFR      0

Highest level of service from each of the following place(s) of business:

|           |                                        |
|-----------|----------------------------------------|
| Paramedic | 70 City Hall Ave Gardner, MA 01440     |
| Paramedic | 457 Main Street Gardner, MA 01440-3018 |
| Paramedic | 164 Mechanic Street Gardner, MA 01440  |

*W. Matt...*

Commissioner,  
Department of Public Health

*W. Matt...*

Director,  
Office of Emergency Medical Services

Pursuant to Massachusetts General Laws, c. 111C, section 8, no licensee shall transfer or assign in any manner, voluntarily or involuntarily, directly or indirectly, or by transfer or control of any company, the license issued to the licensee or any rights thereunder, without first applying in writing to the Department, for permission to transfer or assign the licensee.

**This license shall be publicly displayed in the headquarters and at all base locations of the Ambulance Service.**

# Wood's Ambulance Inc.

---

457 Main Street • Gardner, MA 01440 • 978-632-6352 • Fax: 978-630-2714

Wood's Ambulance agrees to the standard outlined below for response times.

## **Response Time Standards**

The potential Contractor shall respond to all requests for service received from the City in accordance with the following standards:

Initial/primary ambulance response times shall be eight (8) minutes or less ninety (90%) percent of the time. All subsequent responses shall be twelve (12) minutes or less ninety (90%) percent of the time.

All response times shall be measured or calculated as the time elapsed between (1) the time at which a request for service is received by the company from the Emergency Communications Dispatch Center and (2) the time at which the ambulance personnel are ready to exit the ambulance at the scene of the incident.

The 90% standard for responses shall apply to any 24-hour period. There shall be no significant disparities in response times by time of day or by geographic area. Contractor shall be exempt from this requirement in the case of extreme weather conditions.

The Contractor shall maintain and provide upon request, a monthly record of all requests for service received from the City. This record shall include, but not be limited to:

- 1) Basic Life Support and Advanced Life Support emergency responses
- 2) Time of receipt of dispatch from the Emergency Dispatch Center
- 3) Time at which appropriate level ambulance was actually en route to the location
- 4) Time at which the ambulance personnel exit the ambulance at the scene of the incident or time of cancellation of request for service
- 5) Time of departure of the ambulance from the scene
- 6) Time of arrival of the ambulance at a hospital

For all responses, the company will notify the Public Safety Dispatch Center if an ambulance is not en route to the location within five (5) minutes of receipt of the call. The City reserves the right to send a mutual aid ambulance when requested by an Incident Commander or any situation or condition when deemed necessary for patient care.

# Wood's Ambulance Inc.

---

457 Main Street • Gardner, MA 01440 • 978-632-6352 • Fax: 978-630-2714

**Listing of the number of ambulances, by type, year and make of vehicles to be used in providing services under the City contract**

Number of Ambulances: 11

|      |       |                |      |
|------|-------|----------------|------|
| A-7  | Ford  | AEV E350       | 2017 |
| A-10 | Ford  | AEV E350       | 2017 |
| A-25 | Dodge | AEV R3500      | 2015 |
| A-23 | Ford  | AEV E350       | 2014 |
| A-16 | Chevy | AEV G3500      | 2013 |
| A-17 | Ford  | AEV E350       | 2012 |
| A-15 | Ford  | AEV E350       | 2011 |
| A-9  | Chevy | AEV G3500      | 2010 |
| A-8  | Ford  | AEV E350       | 2009 |
| A-11 | Ford  | AEV E350       | 2020 |
| A-27 | Dodge | Promaster 3500 | 2018 |

# Wood's Ambulance Inc.

---

457 Main Street • Gardner, MA 01440 • 978-632-6352 • Fax: 978-630-2714

**List of backup equipment available to the City, if necessary, and type of equipment available (ALS or BLS etc.) and location where this equipment will be housed;**

Wood's Ambulance has a fleet of 11 ambulances. 8 based in Gardner, (2 are currently dedicated to the City of Gardner based at Gardner Fire Dept) and 1 based in Athol. All can be deployed to Gardner if needed.

|                   |                       |
|-------------------|-----------------------|
| Monday-Friday     | 1-BLS truck 24 hours  |
|                   | 1-BLS truck 6am-10pm  |
|                   | 1-BLS truck 9pm-5pm   |
|                   | 2-ALS trucks 24 hours |
|                   | 1-ALS truck 7am-11pm  |
| Saturday & Sunday | 1-BLS truck 24 hours  |
|                   | 2-ALS trucks 24 hours |
|                   | 1-ALS truck 7am-11pm  |

Additional trucks can be staffed by management if needed.

# Wood's Ambulance Inc.

457 Main Street • Gardner, MA 01440 • 978-632-6352 • Fax: 978-630-2714

**Comprehensive inventory of equipment to be provided for 911 response contract, including make/model/year/mileage of all ambulances, and location where this equipment will be housed;**

**11 Ambulances 8 housed in Gardner, 1 housed in Athol  
(2 currently dedicated to the City of Gardner housed at GFD)**

| <b>Make</b> | <b>Model</b>   | <b>Year</b> | <b>Mileage</b> |
|-------------|----------------|-------------|----------------|
| Ford (7)    | AEV E350       | 2017        | 13414          |
| Ford(10)    | AEV E350       | 2017        | 15015          |
| Dodge(25)   | AEV R3500      | 2015        | 138265         |
| Ford(23)    | AEV E350       | 2014        | 93108          |
| Chevy(16)   | AEV G3500      | 2013        | 190174         |
| Ford(17)    | AEV E350       | 2012        | 277333         |
| Ford(15)    | AEV E350       | 2011        | 285552         |
| Chevy(9)    | AEV G3500      | 2010        | 309275         |
| Ford(8)     | AEV E350       | 2009        | 258102         |
| Ford(11)    | AEV E350       | 2021        | 373162         |
| Dodge(27)   | Promaster 3500 | 2018        | 85412          |

### **Additional transport**

(All housed in Gardner)

### **7 Medical Vans**

Can be used to transport uninjured Wheelchair patients from MCI or evacuation situations

### **12 Passenger Van**

Can be used to transport uninjured from MCI or evacuation situations. Vans have also been used to transport family members of patients.

### **Ranger**



Wood's has an off road ATV which is utilized in special events and circumstances. It is specially outfitted for patient extrication in all forms of terrain. Frequently utilized by our Events Team, the ranger provides a valuable way to expedite Patient extrication and treatment. The Ranger is also used for stand-by services which require covering large areas.

**LP15**

We currently carry all LP 15 Cardiac Monitors as well as a service contract with Physio. Each monitor has the capability to monitor, provide therapy, data management, download, print and transmit.



**Quick Trach**

The quick trach has recently been approved by our Medical Control as part of our ALS equipment for an emergent alternative airway access. Classes have been provided to our ALS employees as well as offered to our Affiliate Hospital with a hands-on review utilizing a swine trach and lungs. This adjustment supersedes the needle cric with increased tidal volume, the ability to isolate the airway and the ability to suction. The success rates have proven to be considerably increased than that of the needle cric.



**Lucas II**

The Lucas II is a state of the art automated CPR device manufactured by Physio-Control. The Lucas II has proved to be an invaluable resource for all cardiac arrest patients or those that pose a potential cardiac arrest threat. The Lucas II provides consistent chest compressions which reduces EMT fatigue and improves positive patient outcomes.



**Fluid Warmers**

All ALS trucks are equipped with fluid warmers which assist in ensuring proper temperature of fluids being administered as designated by the situation.



**Webasto Heaters**

Wood's vehicles are equipped with Webasto Heaters, being in the North Central Massachusetts area we are well aware that temperatures fluctuate on a daily basis. The Webasto Heaters have the ability to warm the back of the truck in a quick and efficient manner to ensure a comfortable transport for the patient as well as the crew.



**Vents**

Wood's has 3 Newport HT70 portable vents and 1 AHP300 back up vent all equipped with an integrated alarm system for use on ALS Interfacility Transfers for intubated patients. Their capabilities include Pressure or Volume Control, CPAP / Bi-Level Support, A/C or SIMV, and full FiO2 blending capability. It also features quick start programmable presets, O2 Conserve (which allows the use of low pressure sources to extend available oxygen for long transfers) and a 7.5 hour internal battery life with auxiliary battery capability for up to 21 hours.



It carries invasive and non-invasive support for infants (5 kg and up) to adult patients, with a flexible array of ventilation options including Pressure Control/Volume Control ventilation, SIMV/ Assist Control spontaneous breath support, and stand-alone CPAP/BiLevel support. This state of the art equipment will provide our patients with life saving ventilatory support in an efficient and timely manner. All staff receives training on the operation of these vents and is

required to fine-tune those skills on a regular basis. The vents are serviced biannually or repaired as needed by Smiths Medical.

### **EZ IO**

The EZ IO- an intraosseous vascular access system which is indicated anytime vascular access is difficult to obtain in an emergent situation. It provides peripheral venous access with central venous catheter performance for delivery of fluids, medication and/or blood products



### **Stair Chair**

At Wood's we supply our crews with the Stryker Stair Chairs. These evacuation stair chairs may hold up to 500 lbs and are used for the medical patient needing transfer down stairs.



### **Stryker Bariatric Stretcher**

To safely accommodate our larger patients, we have the Stryker Bariatric stretcher. This cot can hold up to 1600lbs at its lowest point, it offers a wide patient surface, side handles and a wider wheelbase which provides increased stability during transport and easily fits standard entry ways and exits for accessibility.



We have also upgraded to the Stryker Performance Load Manual Fastener, which is now the new standard for the safest, most advanced manual cot fastener with meets crash safety recommendations and has proven to significantly reduce the risk of operator injury and make loading and unloading patients easier, safer and more efficient.





# Wood's Ambulance Inc.

---

457 Main Street • Gardner, MA 01440 • 978-632-6352 • Fax: 978-630-2714

**Signed statement indicating the maximum out-of-pocket cost which would be incurred by a client on a transport (what a patient would be invoiced without insurance and after insurance).**

For a patient with insurance for which we are a contracted provider, the maximum out-of-pocket cost which would be incurred by the patient (or the financially responsible party) on a transport would be any items not covered under the patient's benefit (insurance) plan and any applicable deductibles, co-insurance or co-payment listed on the explanation of benefits from the benefit plan. The applicable deductible and/or coinsurance would be determined based on the contracted rates that we have with the insurance and not our retail rates. This reduces the out-of-pocket costs for the patient.

**Example:**

1. Patient A was transported from her residence to Heywood Hospital with an ALS emergency. An IV was started by the paramedic. We billed her insurance, Blue Cross, \$1590.00 for ALS emergency, 4 miles and an IV. Based on our contract with Blue Cross, they allowed \$789.92. Blue Cross paid us \$789.92. We wrote off \$800.08 as a contractual allowance. There was no patient responsibility and the patient did not receive a bill from us.
2. Patient B was transported from his residence to Leominster Hospital with an ALS emergency. The patient received oxygen and an IV was started by the paramedic. We billed his insurance, Blue Cross, \$2110.00 for ALS emergency, 16 miles, oxygen and an IV. Based on our contract with Blue Cross, they allowed \$957.08. Blue Cross paid us \$857.08. We wrote off \$1152.92 as a contractual allowance. The patient had a copayment of \$100.00 which was billed to him.
3. Patient C was transported from his residence to Heywood Hospital with a BLS emergency. We billed his insurance, Blue Cross, \$1135.00 for BLS emergency and 4 miles. Based on our contract with Blue Cross, they allowed 668.80. Blue Cross paid us \$535.04. We wrote off \$466.20 as a contractual allowance. The patient had a coinsurance of \$133.76 which was billed to him.

4. Patient D was transported from her residence to Heywood Hospital with an ALS emergency. An IV was started by the paramedic. We billed her insurance, Tufts Medicare Preferred, \$1625.00 for ALS emergency, 5 miles and an IV. Based on our contract with Tufts Health Plan, they allowed \$481.99. Tufts Health Plan paid us \$381.99. We wrote off \$1143.01 as a contractual allowance. The patient had a copayment of \$100.00 which was billed to her.

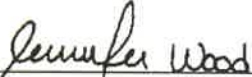
For a patient with insurance for which we are not a contracted provider, the maximum out-of-pocket cost which would be incurred by the patient (or the financially responsible party) on a transport would be any items not covered under the patient's benefit (insurance) plan and any applicable deductibles, co-insurance or co-payment listed on the explanation of benefits from the benefit plan.

For a patient without insurance, the absolute maximum cost which would be incurred by the patient (or the financially responsible party) would be ALS II rate (which is an atypical circumstance) of \$1800.00 base rate plus \$35.00 per mile plus a maximum of \$675.00 in ancillary charges for total of \$2510.00 per transport. This rate is used in extreme situations where a patient requires multiple IVs, medication, advanced airway and other life saving measures which are the ancillary charges.

The example below is for an ALS transport which is more common. We did not have a recent example of an ALS II transport because they are rare.

Example:

1. Patient F was transported from his residence to Heywood Hospital with an ALS emergency. The patient received oxygen and an IV was started by the paramedic. The patient does not have insurance. We billed the patient \$1655.00 for ALS emergency, 3 miles, oxygen and an IV.

  
\_\_\_\_\_  
Authorized Signature

Wood's Ambulance, Inc.  
Company Name



**City of Gardner - *Executive Department***

**Mayor Michael J. Nicholson**

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RECEIVED  
 2024 MAR 29 PM 2:46  
 CITY OF GARDNER  
 MA

RE: A Measure Confirming the Order of Taking for 94 Pleasant Street, as voted on by the City Council on August 1, 2022

Dear Madam President and Councilors,

At the August 1, 2022 meeting of the City Council, the Council voted unanimously to take the property located at 94 Pleasant Street by eminent domain.

This property had been in legal battles against the City since 1996 due to backed taxes owed prior to this action.

The Order of Taking approved by the City Council included the line “for the purpose of establishing public park and/or open space.” However, this is inconsistent with the intent of the taken, as confirmed by the comments made by Councilor Dernalowicz, as recorded in the minutes that are hereunto attached, that the purpose was to get the property back on the tax rolls and remove it as a nuisance property in the City. (See Item 10748)

As such, the Administration is requesting that the City Council vote to confirm the Order of Taking here attached so that the Administration may begin the process of evaluating the next steps for the property.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

THE COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

CITY OF GARDNER, MASSACHUSETTS

CONFIRMATORY ORDER OF TAKING

WHEREAS, the City of Gardner, a city organized and incorporated under the laws of Massachusetts, with a usual place of business located at 95 Pleasant Street, Gardner, MA is authorized to take land by eminent domain for any municipal purpose pursuant to Section 36, of the City of Gardner Charter as amended to November 8, 1989 and M.G.L. c. 79, as amended and Chapter 121B; and

WHEREAS, the City of Gardner has established an Urban Renewal Plan (“URP”) identifying certain properties in the City of Gardner to be acquired for various economic development initiatives including “encourage private sector investment and utilize public funds judiciously and strategically as a catalyst for private investment”, “encourage and preserve residential and economic diversity and quality of life with safe, attractive housing serving a diversity of incomes and lifestyles” and increasing real estate tax income generating properties in the urban renewal area.

WHEREAS, 92-94 Pleasant Street is located in the urban renewal area (“URA”) and is identified for acquisition by the City of Gardner;

WHEREAS, the City of Gardner has voted and appropriated monies to be used to acquire property for such public purpose; and

WHEREAS, Michael Nicholson has approved the acquisition of land for said public purpose and recommended to the City Council an order of taking; and

WHEREAS sufficient funds have been appropriated into account 11199-55210 to compensate the property owners for the property rights taken hereby;

WHEREAS the taking came before this Council on August 1, 2022 under item number #10748 and the Council unanimously approved the taking for purposes consistent with the URP;

WHEREAS, at that time the Proposed Order was before the City Council, said proposed order contained material different purpose than the purpose ultimately upon which the Council conducted its affirmative vote;

WHEREAS there was no Motion to Amend the Proposed Order to reflect the intention of the City Council but nonetheless the Proposed Order was executed and filed in the Registry of Deeds on August 12, 2022 at Book 68058 Page 204; and

WHEREAS it would serve the public interest to CONFIRM the Order of Taking to affirm and restate the purpose of the taking as approved by the Council.

NOW THEREFORE, BE IT ORDERED THAT:

Acting pursuant to the powers set forth in M.G.L. c. 79, as amended, and Chapter 121B, as amended, and of any and every power and authority available to the City of Gardner, granted or implied, the City of Gardner hereby takes for itself in fee simple by eminent domain, for the purposes of encourage private sector investment and utilize public funds judiciously and strategically as a catalyst for private investment, encourage and preserve residential and economic diversity and quality of life with safe, attractive housing serving a diversity of incomes and lifestyles, and increasing real estate tax income generating properties in the URA . The property taken comprises 5,438 square feet more or less of land or .0869 acres and is more particularly described on Exhibit A annexed hereto.

The taking is made in fee simple, and, except as provided herein, is made together with any and all easements and rights appurtenant to the property, including trees, buildings and other structures standing upon or affixed thereto, air rights, subsurface rights and including the interests of the supposed owners, if any, in all private ways and public streets, highways or in the land lying in the bed of any street or highway, public or private within or adjacent to the Property.

The City Council hereby awards damages sustained by persons in their property by reasons of this taking as follows:

| <u>OWNER</u>                    | <u>PROPERTY ADDRESS</u>                                                                 | <u>AWARD</u> |
|---------------------------------|-----------------------------------------------------------------------------------------|--------------|
| Ry-Co International, Ltd.       | c/o Ara Eresian, Jr., Registered Agent<br>83 Whitney St.<br>Northborough, MA 01532-1429 | \$0          |
| Eldorado Canyon Properties, LLC | c/o Melanie C. Eresian, Registered Agent<br>2 Westwood Rd.<br>Shrewsbury, MA 01545-1827 | \$0          |

3. The City Council does direct and authorize the Mayor to do all things and to execute all documents necessary for the prompt payment of the amount of damages awarded in the Order of Taking so that the same shall be payable within sixty (60) days after the rights to damages become vested in the persons entitled to damages. The Mayor is further requested to direct the City Solicitor for and on behalf of the City Council to give notice of this taking and pertinent information to every person entitled thereto in accordance with the provisions of General Laws Chapter 79, Sections 7B, 7C, 7F, 77G, 8A, and 8B.

This Confirmatory Order of taking is filed in order to confirm the public purpose for which the property was taken as approved by the City of Gardner City Council by unanimous vote taken on August 1, 2022.

In City Council

August 1, 2022

ORDERED AND ADOPTED BY A YEA AND NAY VOTE OF 10 YEAS AND 0 NAYS.

Confirmation Vote as to Purpose

April \_\_\_\_\_, 2024

ORDERED AND ADOPTED BY A YEA AND NAY VOTE OF \_\_\_\_\_ YEAS AND \_\_\_\_\_ NAYS.

---

Titi Siriphan, City Clerk  
City of Gardner

**EXHIBIT A**

A certain parcel of land, with the buildings and other improvements thereon, situated on the easterly side of Pleasant Street, in Gardner, Worcester County, Massachusetts, bounded and described as follows:

COMMENCING at the northwesterly corner thereof at the southwesterly corner of land now or formerly of Katherine Glasheen; thence

EASTERLY at an included angle of  $98^{\circ} 34'$ , by said Glasheen land, 67.6 feet to a corner; thence

SOUTHERLY at an included angle of  $88^{\circ} 58'$ , by land now or formerly of Amedeo Olivari, et als, 58.85 feet to a corner; thence

WESTERLY at an included angle of  $82^{\circ} 28'$ , by a line which is approximately 14 feet from the southerly side of the house located on these premises, 74.6 feet to the easterly line of Pleasant Street; thence

NORTHERLY at an included angle of  $90^{\circ}$ , by the easterly line of Pleasant Street, 48.2 feet to the place of beginning.

The above described premises are shown on a plan entitled "Compiled Plan of Land to be Conveyed to Robert W. Waxlax et ux, Gardner, Mass., Jan. 8, 1983, Michael S. Szoc, Surveyor," recorded in Worcester South District Registry of Deeds, Plan Book 376, Plan 112.

# Worcester South District Registry of Deeds Electronically Recorded Document

This is the first page of the document – Do not remove

---

## Recording Information

|                                        |                   |
|----------------------------------------|-------------------|
| Document Number                        | : 88871           |
| Document Type                          | : ORD             |
| Recorded Date                          | : August 12, 2022 |
| Recorded Time                          | : 09:44:26 AM     |
| Recorded Book and Page                 | : 68058 / 204     |
| Number of Pages(including cover sheet) | : 5               |
| Receipt Number                         | : 1463666         |
| Recording Fee                          | : \$105.00        |

*Original  
Order  
of  
Taking*

Worcester South District Registry of Deeds  
Kathryn A. Toomey, Register  
90 Front St  
Worcester, MA 01608  
(508) 798-7717



## THE COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

## CITY OF GARDNER, MASSACHUSETTS

## ORDER OF TAKING

WHEREAS, the City of Gardner, a city organized and incorporated under the laws of Massachusetts, with a usual place of business located at 95 Pleasant Street, Gardner, MA is authorized to take land by eminent domain for any municipal purpose pursuant to Section 36, of the City of Gardner Charter as amended to November 8, 1989 and M.G.L. c. 79, as amended and Chapter 121B; and

WHEREAS, the City of Gardner has established an urban renewal plan identifying certain properties in the City of Gardner to be acquired for demolition and establishment of public park and/or open space; and

WHEREAS, the City of Gardner has voted and appropriated monies to be used to acquire property for such public purpose; and

WHEREAS, Michael Nicholson has approved the acquisition of land for said public purpose and recommended to the City Council an order of taking; and

WHEREAS sufficient funds have been appropriated into account 11199-55210 to compensate the property owners for the property rights taken hereby; and

NOW THEREFORE, BE IT ORDERED THAT:

Acting pursuant to the powers set forth in M.G.L. c. 79, as amended, and Chapter 121B, as amended, and of any and every power and authority available to the City of Gardner, granted or implied, the City of Gardner hereby takes for itself in fee simple by eminent domain, for the purposes purpose of establishing public park and/or open space. The property taken comprises 5,438 square feet more or less of land or .0869 acres and is more particularly described on Exhibit A annexed hereto.

The taking is made in fee simple, and, except as provided herein, is made together with any and all easements and rights appurtenant to the property, including trees, buildings and other structures standing upon or affixed thereto, air rights, subsurface rights and including the interests of the supposed owners, if any, in all private ways and public streets, highways or in the land lying in the bed of any street or highway, public or private within or adjacent to the Property.

The City Council hereby awards damages sustained by persons in their property by reasons of this taking as follows:

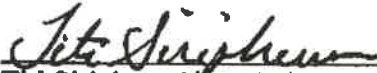
| <u>OWNER</u>                    | <u>PROPERTY ADDRESS</u>                                                                 | <u>AWARD</u> |
|---------------------------------|-----------------------------------------------------------------------------------------|--------------|
| Ry-Co International, Ltd.       | c/o Ara Eresian, Jr., Registered Agent<br>83 Whitney St.<br>Northborough, MA 01532-1429 | \$0          |
| Eldorado Canyon Properties, LLC | c/o Melanie C. Eresian, Registered Agent<br>2 Westwood Rd.<br>Shrewsbury, MA 01545-1827 | \$0          |

3. The City Council does direct and authorize the Mayor to do all things and to execute all documents necessary for the prompt payment of the amount of damages awarded in the Order of Taking so that the same shall be payable within sixty (60) days after the rights to damages become vested in the persons entitled to damages. The Mayor is further requested to direct the City Solicitor for and on behalf of the City Council to give notice of this taking and pertinent information to every person entitled thereto in accordance with the provisions of General Laws Chapter 79, Sections 7B, 7C, 7F, 77G, 8A, and 8B.

In City Council

August 1, 2022

ORDERED AND ADOPTED BY A YEA AND NAY VOTE OF 10 YEAS AND 0 NAYS.

  
 \_\_\_\_\_  
 Titi Siriphan, City Clerk  
 City of Gardner

**EXHIBIT A**

A certain parcel of land, with the buildings and other improvements thereon, situated on the easterly side of Pleasant Street, in Gardner, Worcester County, Massachusetts, bounded and described as follows:

**COMMENCING** at the northwesterly corner thereof at the southwestery corner of land now or formerly of Katherine Glasheen; thence

**EASTERLY** at an included angle of  $98^{\circ} 34'$ , by said Glasheen land, 67.6 feet to a corner; thence

**SOUTHERLY** at an included angle of  $88^{\circ} 58'$ , by land now or formerly of Amedeo Olivari, et als, 58.85 feet to a corner; thence

**WESTERLY** at an included angle of  $82^{\circ} 28'$ , by a line which is approximately 14 feet from the southerly side of the house located on these premises, 74.6 feet to the easterly line of Pleasant Street; thence

**NORHERLY** at an included angle of  $90^{\circ}$ , by the easterly line of Pleasant Street, 48.2 feet to the place of beginning.

The above described premises are shown on a plan entitled "Compiled Plan of Land to be Conveyed to Robert W. Waxlax et ux, Gardner, Mass., Jan. 8, 1983, Michael S. Szoc, Surveyor," recorded in Worcester South District Registry of Deeds, Plan Book 376, Plan 112.

**Vote**

In City Council

August 1, 2022

Vote Passed

August 1, 2022

10 years, 0 days.

*John D. ...* Clerk

Presented to Mayor for approval

August 2, 2022

Approved on August 1, 2022

*Michael J. ...* Mayor



## REGULAR MEETING OF AUGUST 1, 2022

Regular Meeting of the City Council was held in the Council Chambers, Room 219, City Hall, on Monday evening, August 1, 2022.

### CALL TO ORDER

Council President Kazinskas called the meeting to order at 7:30 o'clock p.m.

### CALL OF THE ROLL

City Clerk Titi Siriphan called the Roll of Members. Ten (10) Councillors were present including Councillors James Boone, Nathan Boudreau, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Elizabeth Kazinskas, Judy Mack, and George Tyros. Councillor James Walsh was absent.

### OPENING PRAYER

President Kazinskas led the Council in reciting the Opening Prayer.

### PLEDGE OF ALLEGIANCE

President Kazinskas led the Council in reciting the "Pledge of Allegiance".

### OPEN MEETING RECORDING & PUBLIC RECORDS ANNOUNCEMENT

President Elizabeth Kazinskas announced to the assembly that the Open Meeting Recording and Public Records Announcement. Any person may make a video or audio recording of an open session of a meeting or may transmit the meeting through any medium subject to reasonable requirements of the chair as to the number placement and operation of equipment used so as not to interfere with the conduct of the meeting. Any person intending to make such recordings shall notify the Chair forthwith. All documents and exhibits used or referenced at the meeting must be submitted in duplicate to the chair as they become part of the meeting minutes pursuant to General Law Chapter 38 Section 20.

### READING & ACCEPTANCE OF MINUTES

There were no meeting minutes present.

### APPOINTMENTS

#10767

President Kazinskas announced that she would like to take item #10767 out of order and consider it at this time.



---

**REGULAR MEETING OF AUGUST 1, 2022**

---

Interim Police Chief Philip Kearns spoke in favor of this appointment. This was something they have been looking forward to. The police department was fortunate to receive a grant to acquire Rocky. Rocky was admitted to the Boston Police Canine Academy where he did 14 weeks of training. On his first day of his job, he was able to track down and charge 4 people who broke into an apartment. He was named after former Deputy Police Chief Rock Barrieau. His family were also present for this appointment.

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack. It was voted viva voce, ten (10) yeas, President Kazinskas and Councillors James Boone, Nathan Boudreau, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to confirm the following appointment:

A Measure Confirming the Mayor's Appointment of **Rocky** to the position of Police K-9, as Member of the Gardner Police K-9 Unit, for a permanent term.

**PUBLIC HEARINGS****#10740**

President Kazinskas opened the Public Hearing on a petition of NATIONAL GRID and VERIZON NEW ENGLAND, INC. for permission to locate poles wire and fixtures, including the necessary sustaining and protecting fixtures along and across the following public way:

A Petition by National Grid and Verizon New England, Inc., Keyes Road – To relocate 1 Jointly Owned Pole on Keyes Road beginning at a point approximately 700 feet southeast of the centerline of the intersection of West Street. Relocate Pole #2 across the street to accommodate for bridge construction and upgrade to a 45 foot class 2.

The President called for persons wishing to testify in favor of the Petition.

Will Fontaine of National Grid spoke in favor of the Petition. He stated that there is a new bridge being built and they need clearances for the crane to install parts of the infrastructure there. Clearance is needed for the overhead wires, so they are moving them across the street.

The President again called for persons wishing to testify in favor of the Petition.

There being none, the President thrice called for persons wishing to testify in opposition.

There being none, President Kazinskas closed the Hearing at 7:46 PM.



---

**REGULAR MEETING OF AUGUST 1, 2022**

---

**COMMUNICATIONS FROM THE MAYOR**  
**ORDERS****#10742**

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted on call of the roll, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Adopt the following Order:

AN ORDER TRANSFERRING APPROPRIATIONS FROM MAINTENANCE CREW SALARY AND WAGES TO VEHICLE FUEL EXPENSES

ORDERED: That there be and is hereby appropriated the sum of Twenty-Nine Thousand Dollars and No Cents (\$29,000.00) from Maintenance Crew Salary and Wages to Vehicle Fuel Expenses.

**#10743**

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted on call of the roll, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Adopt the following Order:

AN ORDER TRANSFERRING APPROPRIATIONS FROM MAINTENANCE CREW SALARY AND WAGES TO ENERGY AND UTILITIES EXPENSES

ORDERED: That there be and is hereby appropriated the sum of Three Thousand Six Hundred Dollars and No Cents (\$3,600.00) from Maintenance Crew Salary and Wages to Energy and Utilities Expenses.

**#10744**

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted on call of the roll, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Adopt the following Order:



**REGULAR MEETING OF AUGUST 1, 2022**

---

**AN ORDER TRANSFERRING APPROPRIATIONS FROM MAINTENANCE CREW  
SALARY AND WAGES TO STREET LIGHTING EXPENSES**

**ORDERED:** That there be and is hereby appropriated the sum of Seven Thousand Dollars and No Cents (\$7,000.00) from Maintenance Crew Salary and Wages to Street Lighting Expenses.

**COMMUNICATIONS FROM THE MAYOR**  
**COMMUNICATIONS**

**#10745**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to authorize the acceptance of these donations:

ACCEPTANCE OF DONATIONS AND GIFTS  
FIRE DEPARTMENT

**VOTED:** That the City of Gardner is authorized to accept certain donations and gifts for use by the Fire Department, said acceptance in accordance with the provisions of Chapter 44, Section 53A ½ of the General Laws.

**#10746**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to authorize the acceptance of these donations:

ACCEPTANCE OF DONATIONS AND GIFTS  
SENIOR CENTER

**VOTED:** That the City of Gardner is authorized to accept certain donations and gifts for use by the Senior Center, said acceptance in accordance with the provisions of Chapter 44, Section 53A ½ of the General Laws.



**REGULAR MEETING OF AUGUST 1, 2022**

---

**#10747**

Councillor Dernalowicz informed the Council that on the June 6<sup>th</sup> meeting, the Council declared this parcel as surplus. Upon further review, the City Assessor determined that the lot is not buildable, therefore the price of the property was reduced.

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Grant the following Order:

**DECLARING SURPLUS FOR PURPOSE OF DISPOSAL OF  
LAND AND BUILDINGS AT CONANT STREET**

**VOTED:** To declare surplus for the purpose of disposal, in accordance with prevailing General Laws, all land and buildings at Conant Street, further identified on the City of Gardner Assessor's Map as R17-2-14, to establish as a minimum amount of \$15,000 to be paid for any conveyance of said property, and to authorize the Mayor to convey said land, or part thereof, for such amount or larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

**#10748**

Councillor Dernalowicz informed the Council that this property has not paid real estate taxes since 1991. The property has been in land court since 1996. It is the longest land court in the history of Massachusetts. The City will be taking over the property by eminent domain to due to the significant amount of back taxes owed. The goal is to improve the area and get it back on the tax rolls. The Finance Committee were in favor of passing the order at the reduced price.

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Grant the following Order:

CITY OF GARDNER



IN CITY COUNCIL

## REGULAR MEETING OF AUGUST 1, 2022

---

THE COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

CITY OF GARDNER, MASSACHUSETTS

### ORDER OF TAKING

WHEREAS, the City of Gardner, a city organized and incorporated under the laws of Massachusetts, with a usual place of business located at 95 Pleasant Street, Gardner, MA is authorized to take land by eminent domain for any municipal purpose pursuant to Section 36, of the City of Gardner Charter as amended to November 8, 1989 and M.G.L. c. 79, as amended and Chapter 121B; and

WHEREAS, the City of Gardner has established an urban renewal plan identifying certain properties in the City of Gardner to be acquired for demolition and establishment of public park and/or open space; and

WHEREAS, the City of Gardner has voted and appropriated monies to be used to acquire property for such public purpose; and

WHEREAS, Michael Nicholson has approved the acquisition of land for said public purpose and recommended to the City Council an order of taking; and

WHEREAS sufficient funds have been appropriated into account 11199-55210 to compensate the property owners for the property rights taken hereby; and

NOW THEREFORE, BE IT ORDERED THAT:

Acting pursuant to the powers set forth in M.G.L. c. 79, as amended, and Chapter 121B, as amended, and of any and every power and authority available to the City of Gardner, granted or implied, the City of Gardner hereby takes for itself in fee simple by eminent domain, for the purposes purpose of establishing public park and/or open space. The property taken comprises 5,438 square feet more or less of land or .0869 acres and is more particularly described on Exhibit A annexed hereto.

The taking is made in fee simple, and, except as provided herein, is made together with any and all easements and rights appurtenant to the property, including trees, buildings and other structures standing upon or affixed thereto, air rights, subsurface rights and including the interests of the supposed owners, if any, in all private ways and public streets, highways or in the land lying in the bed of any street or highway, public or private within or adjacent to the Property.

The City Council hereby awards damages sustained by persons in their property by reasons of this taking as follows:



## REGULAR MEETING OF AUGUST 1, 2022

| <u>OWNER</u>                    | <u>PROPERTY ADDRESS</u>                                                                 | <u>AWARD</u> |
|---------------------------------|-----------------------------------------------------------------------------------------|--------------|
| Ry-Co International, Ltd.       | c/o Ara Eresian, Jr., Registered Agent<br>83 Whitney St.<br>Northborough, MA 01532-1429 | \$0          |
| Eldorado Canyon Properties, LLC | c/o Melanie C. Eresian, Registered Agent<br>2 Westwood Rd.<br>Shrewsbury, MA 01545-1827 | \$0          |

3. The City Council does direct and authorize the Mayor to do all things and to execute all documents necessary for the prompt payment of the amount of damages awarded in the Order of Taking so that the same shall be payable within sixty (60) days after the rights to damages become vested in the persons entitled to damages. The Mayor is further requested to direct the City Solicitor for and on behalf of the City Council to give notice of this taking and pertinent information to every person entitled thereto in accordance with the provisions of General Laws Chapter 79, Sections 7B, 7C, 7F, 77G, 8A, and 8B.

In City Council

August \_\_\_\_, 2022

ORDERED AND ADOPTED BY A YEA AND NAY VOTE OF \_\_\_\_ YEAS AND \_\_\_\_ NAYS.

\_\_\_\_\_  
Titi Siriphan, City Clerk  
City of Gardner

**#10749**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding "The VOTES Act" Chapter 92 of the Acts of 2022 Impact on Gardner.*

**#10750**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding Fleet Status Update of the Gardner Fire Department.*




---

 REGULAR MEETING OF AUGUST 1, 2022
 

---

**#10751**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding Receipt of Medicaid Reimbursement Payment.*

**#10752**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding the Transfer Station Revenue Trends.*

**#10753**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding FY2021 Free Cash Review.*

**#10754**

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Dana Heath, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to authorize the acceptance of these donations:

ACCEPTANCE OF DONATIONS AND GIFTS  
GARDNER CENTENNIAL CELEBRATION DONATIONS

**VOTED:** That the City of Gardner is authorized to accept certain donations and gifts for use by the City of Gardner, said acceptance in accordance with the provisions of Chapter 44, Section 53A ½ of the General Laws.

**#10755**

On a motion made by Councillor Craig Cormier and seconded by Councillor Nathan Boudreau, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and




---

 REGULAR MEETING OF AUGUST 1, 2022
 

---

Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding Air Quality Improvement at the Gardner Fire Department Headquarters.*

**#10756**

On a motion made by Councillor Craig Cormier and seconded by Councillor Nathan Boudreau, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Notification from the Mayor Regarding Station 1 Repair and Remediation Work.*

**#10757**

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to place on file *A Ruling from the Attorney General relative to an Open Meeting Law Complaint.*

**#10760**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros, to Grant the Order for *A Measure Confirming the Police Officer Assignments to Polling Locations.*

COMMONWEALTH OF MASSACHUSETTS

WORCESTER COUNTY  
GARDNER

CITY OF

I assign the following Police Officers as election poll detail, as designated, and I hereby certify that in my opinion they are persons specially fitted by education, training and experience to perform the duties of said office and that I make the appointments solely in the interest of the City.

I approve a sufficient number of police officers, as listed, at the polling location to preserve order and to protect the election officers and supervisors from any interference with their duties and to aid in enforcing the laws relating to elections, as required by Section 72 of MGL Chapter 54 which was changed in section 13 of Chapter 92



REGULAR MEETING OF AUGUST 1, 2022

of the Acts of 2022. Further, move to designate the Police Chief the authority to assign specific police officers according to scheduling and availability.

Michael J. Nicholson, Mayor

Confirmed by City Council \_\_\_\_\_

Titi Siriphan, City Clerk

Early voting @ City Hall-8/27/22

SPAIN-----City Hall Auditorium/0900-1700

Primary Polling Assignments-9/6/22

LAWRENCE-----WITH CITY CLERK/0430  
 NEUFELL-----WARD 1/ELK'S/0700-1500  
 SIAW-----WARD 1/ELK'S/1500-2000  
 GUERREIRO-----WARD 2/LIBRARY/0700-1500  
 DORVAL-----WARD 2/LIBRARY/1500-2000  
 LAWRENCE-----WARD 3/CITY HALL AUDITORIUM/0700-2000  
 SGT. ST. PIERRE-----WARD 4/POLICE DEPARTMENT/0700-1500  
 SPAIN-----WARD 4/POLICE DEPARTMENT/1500-2000  
 DET. STARZYNSKI-----WARD5/PACC/0700-2000

**COMMUNICATIONS FROM THE MAYOR**  
**APPOINTMENTS**

**#10758**

On a motion made by Councillor George Tyros and seconded by Councillor James Walsh, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, George Tyros, and James Walsh to refer the following appointment to the *Appointments Committee* for further study and report:

A Measure Confirming the Mayor's Appointment of **Lorin Walter** to the position of permanent Police Sergeant.



**REGULAR MEETING OF AUGUST 1, 2022**

---

**#10758**

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Confirm the Mayor's Appointments of Election Officers for 2022-2023:

COMMONWEALTH OF MASSACHUSETTS

WORCESTER COUNTY  
GARDNER

CITY OF

I appoint the following as temporary Election Officers and I hereby certify that in my opinion they are persons specially fitted by education, training and experience to perform the duties of said office and that I make the appointments solely in the interest of the City.

\_\_\_\_\_  
Michael J. Nicholson, Mayor

for terms expiring August 31, 2023

\_\_\_\_\_  
Titi Siriphan, City Clerk

|    |           |           |            |    |               |                        |         |
|----|-----------|-----------|------------|----|---------------|------------------------|---------|
| 1A | Warden    | Permanent | Norman     | H. | Beaugard      | 147 Oak Street         | Gardner |
| 1A | Clerk     | Permanent | Roland     | D. | Mailloux, Jr. | 20 Teaberry Lane       | Gardner |
| 1A | Inspector | Permanent | Doris      |    | Buefort       | 238R West Street       | Gardner |
| 1A | Inspector | Permanent | Jacqueline | M. | Kraskouskas   | 222 Bickford Hill Road | Gardner |
| 1A | Inspector | Permanent | Erana      | E. | Landry        | 298 Park Street        | Gardner |
| 1A | Inspector | Permanent | Diane      | M. | Meany         | 58 Jean Street         | Gardner |
| 1A | Inspector | Permanent | Ann        | K. | Twohig        | 315 Union Street       | Gardner |

## CITY OF GARDNER



## IN CITY COUNCIL

## REGULAR MEETING OF AUGUST 1, 2022

|    |           |           |           |    |             |                           |            |    |
|----|-----------|-----------|-----------|----|-------------|---------------------------|------------|----|
| 1B | Warden    | Permanent | Lynn      | M. | Roux        | 203 Betty Spring Road     | Gardner    |    |
| 1B | Clerk     | Permanent | Joanne    | B. | Rogers      | 82 Narrows Road           | Vestminste |    |
| 1B | Inspector | Permanent | Gloria    |    | Bourgeois   | 47 Racette Avenue         | Gardner    |    |
| 1B | Inspector | Permanent | Bridget   | A. | Koetsch     | 32 Talcott Avenue         | Gardner    |    |
| 1B | Inspector | Permanent | Walter    |    | Scott       | 103 Bayberry Drive        | Gardner    |    |
| 1B | Inspector | Permanent | Valerie   | D. | Spar        | 20 Plymouth Street        | Gardner    |    |
| 1B | Inspector | Permanent | Marjorie  | J. | Whittemore  | 47 Lake Street, A606      | Gardner    |    |
| 2A | Warden    | Permanent | Clifton   | J. | Melatti     | 37 Rosewood Drive         | Gardner    | MA |
| 2A | Clerk     | Permanent | David     | L. | Hendren     | 55 Bickford Hill Road     | Gardner    | MA |
| 2A | Inspector | Permanent | Alice     | P. | Anderson    | 34 Chapman Park           | Gardner    | MA |
| 2A | Inspector | Permanent | Carol     | A. | Cormier     | 47 Lake Street, A207      | Gardner    | MA |
| 2A | Inspector | Permanent | Robert    | J. | Cormier     | 47 Lake Street, A207      | Gardner    | MA |
| 2A | Inspector | Permanent | Cathy     | T. | Leger       | 134 Greenwood Place       | Gardner    | MA |
| 2A | Inspector | Permanent | Annette   | M. | Melanson    | 178 Waterford Street      | Gardner    | MA |
| 2B | Warden    | Permanent | Kevin     | M. | Ares        | 60 Ridgewood Lane, Apt.18 | Gardner    | MA |
| 2B | Clerk     | Permanent | Nancy     | M. | Girouard    | 110 Marquette Street      | Gardner    | MA |
| 2B | Inspector | Permanent | Val       | J. | Cormier     | 166 Acadia Road           | Gardner    | MA |
| 2B | Inspector | Permanent | Marcia    | J. | White       | 92 Ryan Street            | Gardner    | MA |
| 2B | Inspector | Permanent | Elaine    | M. | Leger       | 47 Lake Street, A201      | Gardner    | MA |
| 2B | Inspector | Permanent | G. Ronald |    | Leger       | 47 Lake Street, A201      | Gardner    | MA |
| 2B | Inspector | Permanent | Theresa   | H. | Hillman     | 155 Champagne Road        | Gardner    | MA |
| 3A | Warden    | Permanent | Robert    | J. | Swartz      | 53 Racette Avenue         | Gardner    | MA |
| 3A | Clerk     | Permanent | Howard    | A. | Leadbetter  | 100 Ross Street           | Fitchburg  | MA |
| 3A | Inspector | Permanent | Rachel    | I. | Blais       | 25 Way Street             | Gardner    | MA |
| 3A | Inspector | Permanent | Anita     | M. | Boudreau    | 8 Jackson Park            | Gardner    | MA |
| 3A | Inspector | Permanent | Marcel    |    | Martin      | 17 Bayberry Drive         | Gardner    | MA |
| 3A | Inspector | Permanent | Robert    | L. | Owens       | 217 Riverside Road        | Gardner    | MA |
| 3A | Inspector | Temporary | Mark      |    | St. Laurent | 153 Colony Road           | Fitchburg  | MA |
| 3B | Warden    | Permanent | Thomas    | H. | Patterson   | 132 Pinewood Drive        | Gardner    | MA |
| 3B | Clerk     | Permanent | Paulette  | A. | Burns       | 185 Benwood Drive         | Athol      | MA |
| 3B | Inspector | Permanent | Gayle     | M. | Jaillet     | 35 Wickman Drive          | Gardner    | MA |
| 3B | Inspector | Permanent | Odette    | R. | Racette     | 44 Jean Street            | Gardner    | MA |
| 3B | Inspector | Permanent | Dorothy   | M. | Ronn        | 145 Prospect Street       | Gardner    | MA |
| 3B | Inspector | Permanent | Monica    | J. | Williams    | 19 City Hall Ave          | Gardner    | MA |
| 3B | Inspector | Permanent | Loyall    | C. | Allen       | 169 Sunrise Lane          | Gardner    | MA |





## REGULAR MEETING OF AUGUST 1, 2022

|    |           |           |           |               |                           |             |    |
|----|-----------|-----------|-----------|---------------|---------------------------|-------------|----|
| 4A | Warden    | Permanent | Ronald    | J. Roy        | 51 Pinewood Drive         | Gardner     | MA |
| 4A | Clerk     | Permanent | Kathleen  | O'Brien       | 190 Leamy Street          | Gardner     | MA |
| 4A | Inspector | Permanent | Judith    | A. King       | 32 Jay Street             | Gardner     | MA |
| 4A | Inspector | Permanent | Gloria    | M. Landry     | 458 Pearl Street          | Gardner     | MA |
| 4A | Inspector | Permanent | Danielle  | L. Rice       | 409 Pleasant Street       | Gardner     | MA |
| 4A | Inspector | Permanent | Ann       | E. Johnson    | 176 Main Street           | Vestminster | MA |
| 4A | Inspector | Permanent | Joanne    | Augustino     | 15 Chatham Street         | Gardner     | MA |
| 4B | Warden    | Permanent | Dianne    | M. LeBlanc    | 209 Elm Street            | Gardner     | MA |
| 4B | Clerk     | Permanent | Jaime     | Lubelczyk     | 63 South Main Street, #2F | Gardner     | MA |
| 4B | Inspector | Permanent | Doris     | L. Forte      | 47 Lake Street, A602      | Gardner     | MA |
| 4B | Inspector | Permanent | Susan     | Greninger     | 194 Central Street, #315  | Gardner     | MA |
| 4B | Inspector | Permanent | Jill      | M. Cormier    | 35 Water Street           | Gardner     | MA |
| 4B | Inspector | Permanent | Donald    | A. LeBlanc    | 209 Elm Street            | Gardner     | MA |
| 4B | Inspector | Permanent | Nancy     | E. Parker     | 47 Wachusett Road         | Gardner     | MA |
| 5A | Warden    | Permanent | Paul      | A. Spano      | 33 Adams Street           | Gardner     | MA |
| 5A | Clerk     | Permanent | Mary      | L. Glotch     | 47 Montvale Road          | Gardner     | MA |
| 5A | Inspector | Permanent | Judith    | T. Collette   | 47 Kendall Street         | Gardner     | MA |
| 5A | Inspector | Permanent | Gloria    | M. O'Malley   | 80 Kendall Pond Road West | Gardner     | MA |
| 5A | Inspector | Permanent | Constance | I. Pelletier  | 81 Airport Road           | Gardner     | MA |
| 5A | Inspector | Permanent | Roberta   | J. Lesperance | 35 Wachusett Road         | Gardner     | MA |
| 5A | Inspector | Permanent | Marcia    | A. Stone      | 185 Bridge Street         | Gardner     | MA |
| 5B | Warden    | Permanent | Leonette  | M. Roy        | 49 Temple Street          | Gardner     | MA |
| 5B | Clerk     | Permanent | Barbara   | A. Yablonski  | 195 Sherman Street        | Gardner     | MA |
| 5B | Inspector | Permanent | Trine     | Aschim        | 141 Parker Hill Road      | Gardner     | MA |
| 5B | Inspector | Permanent | William   | Edwards       | 4 Sunrise Lane            | Gardner     | MA |
| 5B | Inspector | Temporary | Susan     | H. Lariviere  | 95 Bayberry Drive         | Gardner     | MA |
| 5B | Inspector | Permanent | Mary      | Ann Suchocki  | 154 Sand Street           | Gardner     | MA |
| 5B | Inspector | Permanent | Edward    | S. Yablonski  | 195 Sherman Street        | Gardner     | MA |

**#10761**

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to refer *A Measure Confirming the Mayor's Appointment of Nancy Binder to the position of Bandstand Committee Member, for term expiring July 25, 2025*, to the Appointments Committee for further study and report.




---

 REGULAR MEETING OF AUGUST 1, 2022
 

---

**#10762**

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to refer *A Measure Confirming the Mayor's Appointment of Edward Vipond to the position of Bandstand Committee Member, for term expiring July 25, 2025*, to the Appointments Committee for further study and report.

**#10763**

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to refer *A Measure Confirming the Mayor's Appointment of Donna Russo to the position of Bandstand Committee Member, for term expiring July 25, 2025*, to the Appointments Committee for further study and report.

**#10764**

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to refer *A Measure Confirming the Mayor's Appointment of Anne Hurst to the position of Disability Commission Member, for term expiring July 25, 2025*, to the Appointments Committee for further study and report.

**PETITIONS, APPLICATIONS, COMMUNICATIONS, ETC.**

**#10759**

On a motion made by Councillor Ronald Cormier and seconded by Councillor George Tyros, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Adopt *A Measure Relative to the September 6, 2022, State Primary*.

**Commonwealth of Massachusetts**

**CITY OF GARDNER  
STATE PRIMARY ORDER  
SEPTEMBER 6, 2022**



REGULAR MEETING OF AUGUST 1, 2022

VOTED: That meetings of the citizens of this City qualified to vote in the State Primaries shall be held on TUESDAY, THE SIXTH DAY OF SEPTEMBER, 2022, FROM 7:00 A.M. TO 8:00 P.M. for the purpose of casting their votes in the State Primaries for the candidates of political parties for the following offices:

- GOVERNOR.....FOR THIS COMMONWEALTH
- LIEUTENANT GOVERNOR.....FOR THIS COMMONWEALTH
- ATTORNEY GENERAL.....FOR THIS COMMONWEALTH
- SECRETARY OF STATE .....FOR THIS COMMONWEALTH
- TREASURER AND RECEIVER GENERAL.....FOR THIS COMMONWEALTH
- AUDITOR.....FOR THIS COMMONWEALTH
- REPRESENTATIVE IN CONGRESS.....THIRD DISTRICT
- COUNCILLOR.....SEVENTH DISTRICT
- SENATOR IN GENERAL COURT.....WORCESTER & MIDDLESEX DISTRICT
- REPRESENTATIVE IN GENERAL COURT.....SECOND WORCESTER DISTRICT
- DISTRICT ATTORNEY.....MIDDLE DISTRICT
- SHERIFF.....WORCESTER COUNTY

It is further ordered that the following polling places are designated by the City Council:

- WARD 1, PRECINCT A – Elk’s Home, 31 Park Street
- WARD 1, PRECINCT B – Elk’s Home, 31 Park Street
- WARD 2, PRECINCT A – Levi Heywood Memorial Library, 55 West Lynde Street
- WARD 2, PRECINCT B – Levi Heywood Memorial Library, 55 West Lynde Street
- WARD 3, PRECINCT A – City Hall, Perry Auditorium, 95 Pleasant Street
- WARD 3, PRECINCT B – City Hall, Perry Auditorium, 95 Pleasant Street
- WARD 4, PRECINCT A – Police Headquarters, 200 Main Street
- WARD 4, PRECINCT B – Police Headquarters, 200 Main Street
- WARD 5, PRECINCT A – Polish American Club, 171 Kendall Pond Road W
- WARD 5, PRECINCT B – Polish American Club, 171 Kendall Pond Road W

BY ORDER OF THE CITY COUNCIL

*Titi Siriphan*

TITI SIRIPHAN  
City Clerk

#10765

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor George Tyros, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander



**REGULAR MEETING OF AUGUST 1, 2022**

---

Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Accept and Place on File *An Open Meeting Law Complaint filed by Gregory Deehan.*

**#10766**

On a motion made by Councillor Craig Cormier and seconded by Councillor James Boone, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Accept and Place on File *An Open Meeting Law Complaint filed by Gregory Deehan.*

**REPORTS OF STANDING COMMITTEES**  
**APPOINTMENT COMMITTEE**

**#10735**

Councillor George Tyros informed the Council that Officer Walter was not able to attend the previous Appointment Committee. The Committee was granted More Time on *A Measure Confirming the Mayor's Appointment of Lorin Walter to the position of permanent Police Sergeant.*

**#10736**

On a motion made by Councillor George Tyros and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Confirm the Mayor's appointment of:

A Measure Confirming the Mayor's Appointment of **Paulette Burns** to the position of Board of Assessors Member, for term expiring July 1, 2025

**REPORTS OF STANDING COMMITTEES**  
**FINANCE COMMITTEE**

**#10737**

On a motion made by Councillor Aleksander Dernalowicz and seconded by Councillor Ronald Cormier, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to send the following Ordinance to First Printing:



---

**REGULAR MEETING OF AUGUST 1, 2022**

---

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER, SECTION 44 OF CHAPTER 171, ENTITLED "COMPENSATION IN LIEU OF PAID HOLIDAYS"

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARDNER THAT:

SECTION 1: Section 44 of Chapter 171 of the Code of the City of Gardner, entitled "Compensation in Lieu of Paid Holidays," be amended by deleting subsection A.

SECTION 2: Section 44(B) of Chapter 171 of the Code of the City of Gardner, entitled "Compensation in Lieu of Paid Holidays: Police Department," be amended by deleting the word "Captain" from the provisions of this section.

SECTION 3: Section 44(B) of Chapter 171 of the Code of the City of Gardner, entitled "Compensation in Lieu of Paid Holidays: Fire Department," be amended by deleting the word "Lieutenant" from the provisions of this section.

SECTION 4: Section 44(B) of Chapter 171 of the Code of the City of Gardner, entitled "Compensation in Lieu of Paid Holidays: Fire Department," be amended by deleting the words "and all regular firefighters" from the provisions of this section.

SECTION 5: This ordinance shall take effect upon passage and publication as required by law.

**#10741**

Councillor Ronald Cormier nominated Jennifer A. Dymek for the position of City Treasurer effective August 19, 2022.

Councillor Aleksander Dernalowicz seconded the nomination.

There being no further nominations, President Kazinskas entertained a motion to close the nominations.

On a motion made by Councillor Nathan Boudreau and seconded by Councillor Aleksander Dernalowicz, it was voted viva voce to close the nomination.

On call of the roll:

Councillor James Boone voting for JENNIFER A. DYMEK




---

**REGULAR MEETING OF AUGUST 1, 2022**


---

Councillor Nathan Boudreau voting for JENNIFER A. DYMEK  
 Councillor Craig Cormier voting for JENNIFER A. DYMEK  
 Councillor Ronald Cormier voting for JENNIFER A. DYMEK  
 Councillor Aleksander Dernalowicz voting for JENNIFER A. DYMEK  
 Councillor Karen Hardern voting for JENNIFER A. DYMEK  
 Councillor Dana Heath voting for JENNIFER A. DYMEK  
 Councillor Judy Mack voting for JENNIFER A. DYMEK  
 Councillor George Tyros voting for JENNIFER A. DYMEK  
 President Elizabeth Kazinskas voting for JENNIFER A. DYMEK

Having received ten (10) votes for, Jennifer A. Dymek was declared and elected City Treasurer effective August 19, 2022, for term expiring August 19, 2025.

**#10768**

On a motion made by Councillor Ronald Cormier and seconded by Councillor Nathan Boudreau, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors Nathan Boudreau, James Boone, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to Remove from the Calendar *An Ordinance to Amend the Code of the City of Gardner, Chapter 171, Section 68, Entitled "Compensation Schedule, Attachment A: Mayor, Attachment B: City Council, and Attachment D: School Committee."* (Submitted by Councillor Judy Mack) and present it in January 2023.

**REPORTS OF STANDING COMMITTEES**  
**PUBLIC SERVICE COMMITTEE**

**#10740**

Councillor George Tyros requested More Time on *A Petition by National Grid and Verizon New England, Inc., Keyes Road – To install beginning at a point approximately 700 feet southeast of the centerline of the intersection of West Street. Relocate Pole #2 across the street to accommodate for bridge construction and upgrade to a 45 foot class 2.* The Committee had more questions regarding the Petition. There being no objections, More time was Granted.

**NEW BUSINESS**

Councillor Aleksander Dernalowicz would like if National Grid to attend their Public Service Committee Meetings.

CITY OF GARDNER



IN CITY COUNCIL

**REGULAR MEETING OF AUGUST 1, 2022**

---

Councillor Nathan Boudreau would like to thank the City Clerk's office and staff for all the work they do for the election and early voting.

President Elizabeth Kazinskas would like to mention that the next City Council meeting will be held on a Wednesday instead of Tuesday because of the State Primary Election. She would also like to congratulate Councillor James Walsh and his wife on their 40<sup>th</sup> anniversary. Lastly, she would like to inform the public that tomorrow is National Night Out and it will be held at the Gardner High School

**CLOSING PRAYER**

President Elizabeth Kazinskas led the Council in the Closing Prayer.

**ADJOURNMENT**

On a motion by Councillor Nathan Boudreau and seconded by Councillor Judy Mack, it was voted viva voce, ten (10) yeas, President Elizabeth Kazinskas and Councillors James Boone, Nathan Boudreau, Craig Cormier, Ronald Cormier, Aleksander Dernalowicz, Karen Hardern, Dana Heath, Judy Mack, and George Tyros to adjourn at 8:30 p.m.

**Accepted by the City Council: December 19, 2022**



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RE: A Measure Declaring the air rights of the Knowlton Street Parking Lot as surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the air rights of the Knowlton Street Public Parking Lot for a Solar Canopy.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels as a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

Additionally, the underlying lease of the canopy must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$\$20,000 per acre comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

The Knowlton Street Parking Lot consists of an area of 0.65 acres.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

RECEIVED  
 2024/MAR/29 PM 4:18  
 CITY CLERK'S OFFICE  
 GARDNER, MA



**DECLARATION OF AIR RIGHTS SURPLUS FOR THE PURPOSE OF LEASING  
SPACE FOR A PHOTOVOLTAIC SOLAR CANOPY ARRAY AT 95 PLEASANT  
STREET- KNOWLTON STREET PARKING LOT**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar canopy array with prevailing General Laws, the Knowlton Street Public Parking Lot of Gardner City Hall, located at 95 Pleasant Street, further identified on the City of Gardner Assessor's Map as M22-10-10; with an approximate area of 0.65 acres, to establish as a minimum amount of \$20,000.00 per acre to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

# City Hall - Canopy – Annual Savings

|                                      |           |
|--------------------------------------|-----------|
| PV System Capacity (KW DC)           | 264       |
| Year 1 PV Output (KWh)               | 290,000   |
| Percent of Usage                     | 174%      |
| Avoided kWh Electric Cost            | \$0.21853 |
| Solar PPA kWh Rate                   | \$0.2200  |
| PPA Rate Escalator                   | 0.0%      |
| Term (Yrs)                           | 25        |
| SMART Incentive Amt (\$/kWh)         | \$0.08713 |
| Year 1 Forecast Savings              | N/A       |
| Term Savings                         | \$222,000 |
| Term Savings + P.I.L.O.T             | \$265,615 |
| Annual Avoided CO <sub>2</sub> (lbs) | 279,000   |
| Term CO <sub>2</sub> Avoided (tons)  | 3,300     |

**Assumptions**  
 Open shop labor (3rd party owned)  
 Rates assume P.I.L.O.T of \$1320.00 per KW-DC  
 Rates do not include utility network upgrade or study costs  
 Bonding not included as system is 3rd party owned  
 Assumes SMART block 10  
 Utility electric rates escalate at 2.5%  
 Avoided emissions calculated based on 2020 EPA NIA State Electricity Profile

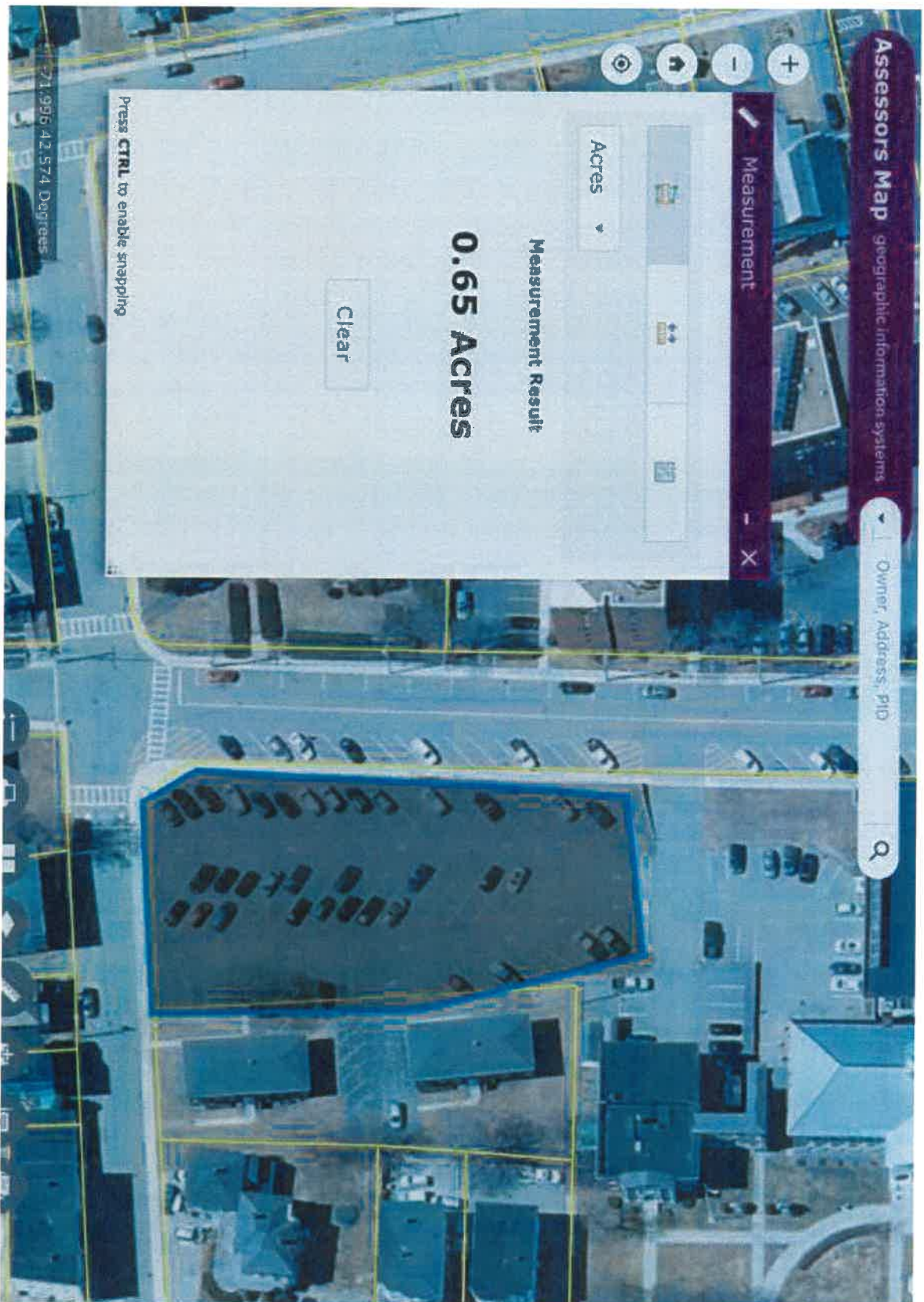
| Year         | Solar Production (KWh) | Grid-Delivered Electricity Cost (\$/kWh) | Excess Generation | Savings from Excess Gen | On-Bill Solar | Electric Savings | Solar PPA Rate (\$/kWh) | PPA Payment | Net Savings | P.I.L.O.T        | Savings + P.I.L.O.T |                  |
|--------------|------------------------|------------------------------------------|-------------------|-------------------------|---------------|------------------|-------------------------|-------------|-------------|------------------|---------------------|------------------|
| 1            | 290,400                | \$0.2185                                 | 136,426           | \$30,428                | \$33,648      | \$54,077         | \$0.2200                | \$63,988    | -\$9,811    | \$1,320          | -\$8,491            |                  |
| 2            | 288,803                | \$0.2240                                 | 135,676           | \$20,624                | \$34,300      | \$58,124         | \$0.2200                | \$63,937    | -\$8,413    | \$1,350          | -\$7,063            |                  |
| 3            | 287,214                | \$0.2296                                 | 134,929           | \$21,227                | \$34,964      | \$56,191         | \$0.2200                | \$63,187    | -\$6,996    | \$1,380          | -\$5,616            |                  |
| 4            | 285,636                | \$0.2353                                 | 134,187           | \$21,636                | \$35,641      | \$57,279         | \$0.2200                | \$62,640    | -\$5,661    | \$1,411          | -\$4,150            |                  |
| 5            | 284,064                | \$0.2412                                 | 133,449           | \$22,057                | \$36,331      | \$58,388         | \$0.2200                | \$62,494    | -\$4,196    | \$1,443          | -\$2,653            |                  |
| 6            | 282,501                | \$0.2472                                 | 132,715           | \$22,484                | \$37,034      | \$59,519         | \$0.2200                | \$62,190    | -\$2,632    | \$1,475          | -\$1,166            |                  |
| 7            | 280,948                | \$0.2534                                 | 131,985           | \$22,920                | \$37,751      | \$60,671         | \$0.2200                | \$61,809    | -\$1,136    | \$1,509          | \$371               |                  |
| 8            | 279,402                | \$0.2599                                 | 131,259           | \$23,363                | \$38,482      | \$61,846         | \$0.2200                | \$61,130    | \$377       | \$1,542          | \$1,920             |                  |
| 9            | 277,856                | \$0.2663                                 | 130,537           | \$23,816                | \$39,227      | \$63,043         | \$0.2200                | \$61,130    | \$1,913     | \$1,577          | \$3,460             |                  |
| 10           | 276,317                | \$0.2729                                 | 129,820           | \$24,277                | \$39,987      | \$64,264         | \$0.2200                | \$60,794    | \$3,470     | \$1,613          | \$5,082             |                  |
| 11           | 274,678                | \$0.2797                                 | 129,108           | \$24,747                | \$40,761      | \$65,508         | \$0.2200                | \$60,460    | \$5,048     | \$1,648          | \$6,697             |                  |
| 12           | 273,306                | \$0.2867                                 | 128,385           | \$25,226                | \$41,550      | \$66,777         | \$0.2200                | \$60,127    | \$6,649     | \$1,686          | \$8,335             |                  |
| 13           | 271,803                | \$0.2939                                 | 127,689           | \$25,715                | \$42,355      | \$68,076         | \$0.2200                | \$59,797    | \$8,273     | \$1,724          | \$9,997             |                  |
| 14           | 270,308                | \$0.3012                                 | 126,987           | \$26,212                | \$43,176      | \$69,388         | \$0.2200                | \$59,468    | \$9,920     | \$1,763          | \$11,683            |                  |
| 15           | 267,343                | \$0.3165                                 | 126,289           | \$26,720                | \$44,011      | \$70,731         | \$0.2200                | \$59,141    | \$11,590    | \$1,802          | \$13,393            |                  |
| 16           | 265,672                | \$0.3244                                 | 124,903           | \$27,765                | \$44,863      | \$72,101         | \$0.2200                | \$58,815    | \$13,285    | \$1,843          | \$15,128            |                  |
| 17           | 264,410                | \$0.3325                                 | 124,216           | \$28,302                | \$45,732      | \$73,497         | \$0.2200                | \$58,492    | \$15,005    | \$1,884          | \$16,889            |                  |
| 18           | 262,410                | \$0.3408                                 | 123,533           | \$28,850                | \$46,617      | \$74,920         | \$0.2200                | \$58,170    | \$16,749    | \$1,927          | \$18,676            |                  |
| 19           | 262,056                | \$0.3484                                 | 122,854           | \$29,409                | \$47,520      | \$76,370         | \$0.2200                | \$57,850    | \$18,520    | \$1,970          | \$20,490            |                  |
| 20           | 261,510                | \$0.3484                                 | 122,178           | \$29,409                | \$48,376      | \$77,849         | \$0.2200                | \$57,532    | \$20,317    | \$2,016          | \$22,331            |                  |
| 21           | 260,071                | \$0.3484                                 | 122,178           | \$29,409                | \$49,276      | \$79,356         | \$0.2200                | \$57,216    | \$22,141    | \$2,060          | \$24,201            |                  |
| 22           | 258,641                | \$0.3570                                 | 121,506           | \$30,559                | \$50,354      | \$80,893         | \$0.2200                | \$56,901    | \$23,992    | \$2,108          | \$26,098            |                  |
| 23           | 257,216                | \$0.3762                                 | 120,838           | \$31,151                | \$51,309      | \$82,469         | \$0.2200                | \$56,586    | \$25,871    | \$2,164          | \$28,035            |                  |
| 24           | 255,804                | \$0.3856                                 | 120,173           | \$31,754                | \$52,302      | \$84,056         | \$0.2200                | \$56,277    | \$27,779    | \$2,202          | \$29,981            |                  |
| 25           | 254,397                | \$0.3953                                 | 119,512           | \$32,368                | \$53,316      | \$85,663         | \$0.2200                | \$55,967    | \$29,716    | \$2,252          | \$31,968            |                  |
| <b>Total</b> |                        |                                          |                   |                         |               |                  |                         |             |             | <b>\$221,959</b> | <b>\$43,637</b>     | <b>\$265,615</b> |

Note: Final locations and prices are subject to final feasibility studies and engineering.



# City Hall Canopy – 249.6kW





| <b>City of Gardner Solar Sites</b>         |                                  |                |                          |                           |  |
|--------------------------------------------|----------------------------------|----------------|--------------------------|---------------------------|--|
| <b>Location</b>                            | <b>Address</b>                   | <b>kW (DC)</b> | <b>Roof Area - SqFt.</b> | <b>Solar Area - SqFt.</b> |  |
| Gardner New Community Center               | 62 Waterford Street              | 373.9          | 60,500                   | 43,315                    |  |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9           | 5,600                    | 5,600                     |  |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5           | 14,000                   | 7,000                     |  |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2          | 23,400                   | 23,400                    |  |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8          | 15,000                   | 11,100                    |  |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6          | 32,000                   | 18,000                    |  |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50             | 10,500                   | 6,500                     |  |

Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in cursive script that reads "Nicholas Pelletier".

**Nicholas Pelletier**

**President of Pelletier Properties**



**City of Gardner - *Executive Department***

**Mayor Michael J. Nicholson**

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RECEIVED  
 2024 MAR 28 PM 4:16  
 CITY CLERK'S OFFICE  
 GARDNER, MA

RE: A Measure Declaring the Roof of the DPW Administration Building as surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the roof of the building in order to install a solar photovoltaic array on the roof of the building.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels as a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

Additionally, the underlying lease of the panels must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$0.50 per square foot comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner



**DECLARATION OF SURPLUS FOR THE PURPOSE OF LEASING SPACE FOR A  
PHOTOVOLATIC SOLAR ARRAY AT 50 MANCA DRIVE**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar array with prevailing General Laws, the roof of DPW Main Building , located at 50 Manca (South) Drive, further identified on the City of Gardner Assessor's Map as M17-10-21; with an approximate area of 5,600 square feet, to establish as a minimum amount of \$0.50 per square foot to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

## DPW – 50 Manca – Roof – Annual Savings

| PV System Capacity (kW DC)                                                  |                        | 168.96                                   |                  |                         |             |                  |                 |                  |
|-----------------------------------------------------------------------------|------------------------|------------------------------------------|------------------|-------------------------|-------------|------------------|-----------------|------------------|
| Year 1 PV Output (kWh)                                                      |                        | 192,000                                  |                  |                         |             |                  |                 |                  |
| Percent of Usage                                                            |                        | 227%                                     |                  |                         |             |                  |                 |                  |
| Avoided kWh Electric Cost                                                   |                        | \$0.24150                                |                  |                         |             |                  |                 |                  |
| Solar PPA kWh Rate                                                          |                        | \$0.17500                                |                  |                         |             |                  |                 |                  |
| PPA Rate Escalator                                                          |                        | 0.0%                                     |                  |                         |             |                  |                 |                  |
| Term (Yrs)                                                                  |                        | 20                                       |                  |                         |             |                  |                 |                  |
| SMART Incentive Amt (\$/kWh)                                                |                        | \$0.01010                                |                  |                         |             |                  |                 |                  |
| Year 1 Forecast Savings                                                     |                        | \$2,800                                  |                  |                         |             |                  |                 |                  |
| Term Savings                                                                |                        | \$242,000                                |                  |                         |             |                  |                 |                  |
| Annual Avoided CO <sub>2</sub> (lbs)                                        |                        | 184,000                                  |                  |                         |             |                  |                 |                  |
| Term CO <sub>2</sub> Avoided (tons)                                         |                        | 1,800                                    |                  |                         |             |                  |                 |                  |
| <b>Assumptions</b>                                                          |                        |                                          |                  |                         |             |                  |                 |                  |
| Open shop labor (3rd party owned)                                           |                        |                                          |                  |                         |             |                  |                 |                  |
| Rates assume PILOT of \$844.80 per kW-DC                                    |                        |                                          |                  |                         |             |                  |                 |                  |
| Rates do not include utility network upgrade or study costs                 |                        |                                          |                  |                         |             |                  |                 |                  |
| Bonding not included as system is 3rd party owned                           |                        |                                          |                  |                         |             |                  |                 |                  |
| Assumes SMART block 10                                                      |                        |                                          |                  |                         |             |                  |                 |                  |
| Utility electric rates escalate at 2.5%                                     |                        |                                          |                  |                         |             |                  |                 |                  |
| Avoided emissions calculated based on 2020 EIA MA State Electricity Profile |                        |                                          |                  |                         |             |                  |                 |                  |
| Year                                                                        | Solar Production (kWh) | Grid-Delivered Electricity Cost (\$/kWh) | Electric Savings | Solar PPA Rate (\$/kWh) | PPA Payment | Net Savings      | PILOT           | Savings + PILOT  |
| 1                                                                           | 191,939                | \$0.2415                                 | \$36,429         | \$0.1750                | \$33,589    | \$2,839          | \$845           | \$3,684          |
| 2                                                                           | 190,863                | \$0.2475                                 | \$37,134         | \$0.1750                | \$33,405    | \$3,729          | \$864           | \$4,593          |
| 3                                                                           | 189,833                | \$0.2537                                 | \$37,853         | \$0.1750                | \$33,221    | \$4,632          | \$883           | \$5,515          |
| 4                                                                           | 188,789                | \$0.2601                                 | \$38,596         | \$0.1750                | \$33,036    | \$5,548          | \$903           | \$6,451          |
| 5                                                                           | 187,751                | \$0.2666                                 | \$39,333         | \$0.1750                | \$32,856    | \$6,477          | \$923           | \$7,400          |
| 6                                                                           | 186,718                | \$0.2732                                 | \$40,095         | \$0.1750                | \$32,676    | \$7,419          | \$944           | \$8,363          |
| 7                                                                           | 185,691                | \$0.2801                                 | \$40,871         | \$0.1750                | \$32,498    | \$8,375          | \$965           | \$9,340          |
| 8                                                                           | 184,670                | \$0.2871                                 | \$41,662         | \$0.1750                | \$32,317    | \$9,345          | \$987           | \$10,332         |
| 9                                                                           | 183,654                | \$0.2942                                 | \$42,469         | \$0.1750                | \$32,139    | \$10,329         | \$1,009         | \$11,339         |
| 10                                                                          | 182,644                | \$0.3016                                 | \$43,291         | \$0.1750                | \$31,963    | \$11,329         | \$1,032         | \$12,361         |
| 11                                                                          | 181,639                | \$0.3091                                 | \$44,129         | \$0.1750                | \$31,787    | \$12,343         | \$1,055         | \$13,398         |
| 12                                                                          | 180,640                | \$0.3169                                 | \$44,984         | \$0.1750                | \$31,612    | \$13,372         | \$1,079         | \$14,451         |
| 13                                                                          | 179,647                | \$0.3248                                 | \$45,855         | \$0.1750                | \$31,438    | \$14,417         | \$1,103         | \$15,520         |
| 14                                                                          | 178,659                | \$0.3329                                 | \$46,743         | \$0.1750                | \$31,265    | \$15,478         | \$1,128         | \$16,606         |
| 15                                                                          | 177,676                | \$0.3412                                 | \$47,648         | \$0.1750                | \$31,093    | \$16,565         | \$1,154         | \$17,708         |
| 16                                                                          | 176,699                | \$0.3498                                 | \$48,570         | \$0.1750                | \$30,922    | \$17,648         | \$1,180         | \$18,828         |
| 17                                                                          | 175,727                | \$0.3585                                 | \$49,511         | \$0.1750                | \$30,752    | \$18,768         | \$1,206         | \$19,965         |
| 18                                                                          | 174,761                | \$0.3675                                 | \$50,470         | \$0.1750                | \$30,583    | \$19,886         | \$1,233         | \$21,120         |
| 19                                                                          | 173,799                | \$0.3767                                 | \$51,447         | \$0.1750                | \$30,415    | \$21,032         | \$1,261         | \$22,293         |
| 20                                                                          | 172,844                | \$0.3861                                 | \$52,443         | \$0.1750                | \$30,248    | \$22,195         | \$1,289         | \$23,485         |
| <b>Total</b>                                                                |                        |                                          |                  |                         |             | <b>\$241,706</b> | <b>\$21,045</b> | <b>\$262,751</b> |

Note: Final locations and prices are subject to final feasibility studies and engineering.



## Gardner DPW (South) – 68.6kW



| City of Gardner Solar Sites                |                                  |         |                   |                    |  |  |
|--------------------------------------------|----------------------------------|---------|-------------------|--------------------|--|--|
| Location                                   | Address                          | kW (DC) | Roof Area - SqFt. | Solar Area - SqFt. |  |  |
| Gardner New Community Center               | 62 Waterford Street              | 373.9   | 60,500            | 43,315             |  |  |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9    | 5,600             | 5,600              |  |  |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5    | 14,000            | 7,000              |  |  |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2   | 23,400            | 23,400             |  |  |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8   | 15,000            | 11,100             |  |  |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6   | 32,000            | 18,000             |  |  |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50      | 10,500            | 6,500              |  |  |

Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in cursive script that reads 'Nicholas Pelletier'. The signature is written in a dark blue or black ink.

**Nicholas Pelletier**

**President of Pelletier Properties**



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Measure Declaring the Roof of the DPW Cold Storage Building as surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the roof of the building in order to install a solar photovoltaic array on the roof of the building.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels at a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

Additionally, the underlying lease of the panels must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$0.50 per square foot comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 28 PM 4:17  
CITY OF GARDNER MA

**DECLARATION OF SURPLUS FOR THE PURPOSE OF LEASING SPACE FOR A  
PHOTOVOLATIC SOLAR ARRAY AT 50 MANCA DRIVE**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar array with prevailing General Laws, the roof of DPW Cold Storage Building , located at 50 Manca (North) Drive, further identified on the City of Gardner Assessor's Map as M17-10-21; with an approximate area of 7,000 square feet, to establish as a minimum amount of \$0.50 per square foot to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.



# Gardner DPW (North) – 91.2kW



| City of Gardner Solar Sites                |                                  |         |                   |                    |  |
|--------------------------------------------|----------------------------------|---------|-------------------|--------------------|--|
| Location                                   | Address                          | kW (DC) | Roof Area - SqFt. | Solar Area - SqFt. |  |
| Gardner New Community Center               | 62 Waterford Street              | 373.9   | 60,500            | 43,315             |  |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9    | 5,600             | 5,600              |  |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5    | 14,000            | 7,000              |  |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2   | 23,400            | 23,400             |  |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8   | 15,000            | 11,100             |  |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6   | 32,000            | 18,000             |  |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50      | 10,500            | 6,500              |  |

Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in cursive script, reading 'Nicholas Pelletier', is positioned above the typed name.

**Nicholas Pelletier**

**President of Pelletier Properties**



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: A Measure Declaring the Roof of the Gardner City Hall as surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the roof of the building in order to install a solar photovoltaic array on the roof of the building.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels as a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

Additionally, the underlying lease of the panels must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$0.50 per square foot comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

This would be for the Connors Street Side of City Hall and to replace the current panels over Perry Auditorium that are inoperable, not the front of the building.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
Mayor, City of Gardner

RECEIVED  
2024 MAR 28 PM 4:16  
CITY CLERK  
GARDNER, MA

**DECLARATION OF SURPLUS FOR THE PURPOSE OF LEASING SPACE FOR A  
PHOTOVOLATIC SOLAR ARRAY AT 95 PLEASANT STREET**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar array with prevailing General Laws, the roof of Gardner City Hall, located at 95 Pleasant Street, further identified on the City of Gardner Assessor's Map as M22-10-10; with an approximate area of 11,100 square feet, to establish as a minimum amount of \$0.50 per square foot to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

# City Hall Roof – Annual Savings

|                                      |           |
|--------------------------------------|-----------|
| PV System Capacity (KW DC)           | 100.8     |
| Year 1 PV Output (kWh)               | 113,000   |
| Percent of Usage                     | 68%       |
| Avoided kWh Electric Cost            | \$0.21853 |
| Solar PPA kWh Rate                   | \$0.1800  |
| PPA Rate Escalator                   | 0.0%      |
| Term (Yrs)                           | 20        |
| SMART Incentive Amt (\$/kWh)         | \$0.04633 |
| Year 1 Forecast Savings              | \$3,800   |
| Term Savings                         | \$196,000 |
| Term Savings + PILOT                 | \$208,375 |
| Annual Avoided CO <sub>2</sub> (lbs) | 109,000   |
| Term CO <sub>2</sub> Avoided (tons)  | 1,000     |

| Year         | Solar Production (kWh) | Grid-Delivered Electricity Cost (\$/kWh) | Excess Generation | Savings from Excess Gen | On-Bill Savings from Solar | Electric Savings | Solar PPA Rate (\$/kWh) | PPA Payment | Net Savings      | PILOT           | Savings + PILOT  |
|--------------|------------------------|------------------------------------------|-------------------|-------------------------|----------------------------|------------------|-------------------------|-------------|------------------|-----------------|------------------|
| 1            | 113,027                | \$0.2185                                 | 8,553             | \$1,281                 | \$22,931                   | \$24,112         | \$0.1800                | \$20,345    | \$3,767          | \$604           | \$4,271          |
| 2            | 112,405                | \$0.2240                                 | 8,506             | \$1,206                 | \$23,273                   | \$24,578         | \$0.1800                | \$20,233    | \$4,345          | \$515           | \$4,861          |
| 3            | 111,787                | \$0.2296                                 | 8,460             | \$1,131                 | \$23,723                   | \$25,054         | \$0.1800                | \$20,122    | \$4,933          | \$627           | \$5,560          |
| 4            | 111,172                | \$0.2353                                 | 8,413             | \$1,057                 | \$24,183                   | \$25,539         | \$0.1800                | \$20,011    | \$5,528          | \$539           | \$6,067          |
| 5            | 110,561                | \$0.2412                                 | 8,367             | \$1,383                 | \$24,651                   | \$26,034         | \$0.1800                | \$19,901    | \$6,133          | \$651           | \$6,584          |
| 6            | 109,953                | \$0.2472                                 | 8,321             | \$1,410                 | \$25,128                   | \$26,538         | \$0.1800                | \$19,792    | \$6,746          | \$663           | \$7,310          |
| 7            | 109,348                | \$0.2534                                 | 8,275             | \$1,437                 | \$25,615                   | \$27,052         | \$0.1800                | \$19,683    | \$7,368          | \$676           | \$7,948          |
| 8            | 108,747                | \$0.2598                                 | 8,230             | \$1,465                 | \$26,111                   | \$27,576         | \$0.1800                | \$19,574    | \$8,001          | \$689           | \$8,590          |
| 9            | 108,149                | \$0.2663                                 | 8,184             | \$1,493                 | \$26,616                   | \$28,110         | \$0.1800                | \$19,467    | \$8,643          | \$692           | \$9,245          |
| 10           | 107,554                | \$0.2729                                 | 8,139             | \$1,522                 | \$27,132                   | \$28,654         | \$0.1800                | \$19,360    | \$9,294          | \$616           | \$9,910          |
| 11           | 106,962                | \$0.2797                                 | 8,094             | \$1,552                 | \$27,657                   | \$29,209         | \$0.1800                | \$19,253    | \$9,955          | \$630           | \$10,585         |
| 12           | 106,374                | \$0.2867                                 | 8,050             | \$1,582                 | \$28,193                   | \$29,774         | \$0.1800                | \$19,147    | \$10,627         | \$644           | \$11,271         |
| 13           | 105,788                | \$0.2939                                 | 8,008             | \$1,612                 | \$28,738                   | \$30,351         | \$0.1800                | \$19,042    | \$11,309         | \$658           | \$11,967         |
| 14           | 105,207                | \$0.3012                                 | 7,962             | \$1,643                 | \$29,295                   | \$30,938         | \$0.1800                | \$18,937    | \$12,001         | \$673           | \$12,674         |
| 15           | 104,628                | \$0.3088                                 | 7,918             | \$1,675                 | \$29,862                   | \$31,537         | \$0.1800                | \$18,833    | \$12,704         | \$688           | \$13,392         |
| 16           | 104,053                | \$0.3165                                 | 7,874             | \$1,708                 | \$30,440                   | \$32,148         | \$0.1800                | \$18,730    | \$13,419         | \$704           | \$14,122         |
| 17           | 103,481                | \$0.3244                                 | 7,831             | \$1,741                 | \$31,030                   | \$32,770         | \$0.1800                | \$18,627    | \$14,144         | \$720           | \$14,864         |
| 18           | 102,911                | \$0.3325                                 | 7,788             | \$1,774                 | \$31,631                   | \$33,405         | \$0.1800                | \$18,524    | \$14,881         | \$736           | \$15,617         |
| 19           | 102,345                | \$0.3408                                 | 7,745             | \$1,809                 | \$32,243                   | \$34,052         | \$0.1800                | \$18,422    | \$15,630         | \$752           | \$16,382         |
| 20           | 101,783                | \$0.3494                                 | 7,703             | \$1,844                 | \$32,867                   | \$34,711         | \$0.1800                | \$18,321    | \$16,390         | \$769           | \$17,159         |
| <b>Total</b> |                        |                                          |                   |                         |                            |                  |                         |             | <b>\$195,820</b> | <b>\$12,565</b> | <b>\$208,375</b> |

**Assumptions**  
 Open shop labor (3rd party owned)  
 Rates assume PILOT of \$504.00 per kW-DC  
 Rates do not include utility network upgrade or study costs  
 Bonding not included as system is 3rd party owned  
 Assumes SMART block 10  
 Utility electric rates escalate at 2.5%

Note: Final locations and prices are subject to final feasibility studies and engineering.



# City Hall – 100.8kW





| City of Gardner Solar Sites                |                                  |         |                   |                    |  |
|--------------------------------------------|----------------------------------|---------|-------------------|--------------------|--|
| Location                                   | Address                          | kW (DC) | Roof Area - SqFt. | Solar Area - SqFt. |  |
| Gardner New Community Center               | 62 Waterford Street              | 373.9   | 60,500            | 43,315             |  |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9    | 5,600             | 5,600              |  |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5    | 14,000            | 7,000              |  |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2   | 23,400            | 23,400             |  |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8   | 15,000            | 11,100             |  |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6   | 32,000            | 18,000             |  |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50      | 10,500            | 6,500              |  |

Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in blue ink that reads "Nicholas Pelletier".

**Nicholas Pelletier**

**President of Pelletier Properties**



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RE: A Measure Declaring the Roof of the Waterford Community Center as surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the roof of the building in order to install a solar photovoltaic array on the roof of the building.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels as a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

Additionally, the roof for the Waterford Community Center was cited in the City's Capital Improvement Report as in need or repairs/replacement. Solect has previously provided upgrades to roofs to enable solar to proceed. The price over the roof would be included in the project capital cost. Once the work is complete, the system will be installed, and the additional cost will be included in the PPA rate. This option will be evaluated on a case-by-case basis. Solect would also need to coordinate with the City regarding the timeline for the payment to the City and installation for this process.

Additionally, the underlying lease of the panels must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$0.50 per square foot comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

RECEIVED  
 2024 MAR 28 PM 4:16  
 CITY OF GARDNER  
 OFFICE OF THE MAYOR

**DECLARATION OF SURPLUS FOR THE PURPOSE OF LEASING SPACE FOR A  
PHOTOVOLATIC SOLAR ARRAY AT 62 WATERFORD STREET**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar array with prevailing General Laws, the roof of Gardner New Community Center, located at 62 Waterford Street, further identified on the City of Gardner Assessor's Map as M22-13-4; with an approximate area of 43,315 square feet, to establish as a minimum amount of \$0.50 per square foot to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

# New Community Center - PPA – Annual Savings

|                                      |           |
|--------------------------------------|-----------|
| PV System Capacity (kW DC)           | 373.92    |
| Year 1 PV Output (kWh)               | 438,000   |
| Percent of Usage                     | 213%      |
| Avoided kWh Electric Cost            | \$0.18602 |
| Solar PPA kWh Rate                   | \$0.1400  |
| PPA Rate Escalator                   | 0.0%      |
| Term (Yrs)                           | 20        |
| SMART Incentive Amt (\$/kWh)         | \$0.04633 |
| Year 1 Forecast Savings              | \$11,700  |
| Term Savings                         | \$599,000 |
| Term Savings + PILOT                 | \$646,000 |
| Annual Avoided CO <sub>2</sub> (lbs) | 421,000   |
| Term CO <sub>2</sub> Avoided (tons)  | 4,000     |

**Assumptions**  
 Open shop labor (3rd party owned)  
 Rates assume PILOT of \$1869.60 per kW-DC  
 Rates do not include utility network upgrade or study costs  
 Bonding not included as system is 3rd party owned  
 Assumes SMART Block 10  
 Utility electric rates escalate at 2.5%

| Year         | Solar Production (kWh) | Grid-Delivered Electricity Cost (\$/kWh) | Excess Generation | Savings from Excess Gen | On-Bill Savings from Solar | Electric Savings | Solar PPA Rate (\$/kWh) | PPA Payment      | Net Savings | PILOT           | Savings + PILOT  |
|--------------|------------------------|------------------------------------------|-------------------|-------------------------|----------------------------|------------------|-------------------------|------------------|-------------|-----------------|------------------|
| 1            | 438,272                | \$0.1860                                 | 237,952           | \$34,882                | \$38,194                   | \$73,076         | \$0.1400                | \$61,358         | \$11,716    | \$1,870         | \$13,586         |
| 2            | 438,861                | \$0.1907                                 | 231,670           | \$35,558                | \$38,834                   | \$74,401         | \$0.1400                | \$61,021         | \$13,471    | \$1,912         | \$15,382         |
| 3            | 433,464                | \$0.1954                                 | 230,388           | \$36,248                | \$39,988                   | \$75,934         | \$0.1400                | \$60,885         | \$15,249    | \$1,955         | \$17,203         |
| 4            | 431,080                | \$0.2003                                 | 228,128           | \$36,948                | \$40,456                   | \$77,404         | \$0.1400                | \$60,351         | \$17,053    | \$1,999         | \$19,051         |
| 5            | 428,709                | \$0.2053                                 | 227,888           | \$37,663                | \$41,238                   | \$78,903         | \$0.1400                | \$60,018         | \$18,883    | \$2,044         | \$20,927         |
| 6            | 426,351                | \$0.2105                                 | 226,616           | \$38,393                | \$42,038                   | \$80,430         | \$0.1400                | \$59,669         | \$20,741    | \$2,090         | \$22,831         |
| 7            | 424,006                | \$0.2157                                 | 225,368           | \$39,136                | \$42,852                   | \$81,988         | \$0.1400                | \$59,361         | \$22,627    | \$2,137         | \$24,764         |
| 8            | 421,674                | \$0.2211                                 | 224,130           | \$39,894                | \$43,682                   | \$83,575         | \$0.1400                | \$58,034         | \$24,541    | \$2,185         | \$26,726         |
| 9            | 419,355                | \$0.2267                                 | 222,897           | \$40,680                | \$44,527                   | \$85,194         | \$0.1400                | \$58,710         | \$26,484    | \$2,234         | \$28,718         |
| 10           | 417,048                | \$0.2323                                 | 221,671           | \$41,454                | \$45,390                   | \$86,843         | \$0.1400                | \$58,367         | \$28,456    | \$2,284         | \$30,740         |
| 11           | 414,755                | \$0.2381                                 | 220,452           | \$42,258                | \$46,288                   | \$88,525         | \$0.1400                | \$58,068         | \$30,459    | \$2,336         | \$32,794         |
| 12           | 412,473                | \$0.2441                                 | 219,239           | \$43,074                | \$47,164                   | \$90,239         | \$0.1400                | \$57,746         | \$32,492    | \$2,388         | \$34,880         |
| 13           | 410,205                | \$0.2502                                 | 218,033           | \$43,908                | \$48,078                   | \$91,989         | \$0.1400                | \$57,429         | \$34,557    | \$2,442         | \$36,999         |
| 14           | 407,949                | \$0.2564                                 | 216,834           | \$44,759                | \$49,008                   | \$93,767         | \$0.1400                | \$57,113         | \$36,654    | \$2,497         | \$39,151         |
| 15           | 405,705                | \$0.2628                                 | 215,642           | \$45,625                | \$49,957                   | \$95,583         | \$0.1400                | \$56,799         | \$38,784    | \$2,553         | \$41,337         |
| 16           | 403,474                | \$0.2684                                 | 214,456           | \$46,509                | \$50,925                   | \$97,433         | \$0.1400                | \$56,486         | \$40,947    | \$2,610         | \$43,557         |
| 17           | 401,255                | \$0.2762                                 | 213,278           | \$47,409                | \$51,911                   | \$99,320         | \$0.1400                | \$56,178         | \$43,144    | \$2,668         | \$45,813         |
| 18           | 399,048                | \$0.2831                                 | 212,103           | \$48,327                | \$52,916                   | \$101,243        | \$0.1400                | \$55,867         | \$45,376    | \$2,729         | \$48,105         |
| 19           | 396,853                | \$0.2901                                 | 210,937           | \$49,263                | \$53,940                   | \$103,203        | \$0.1400                | \$55,559         | \$47,644    | \$2,791         | \$50,434         |
| 20           | 394,670                | \$0.2974                                 | 208,778           | \$50,217                | \$54,985                   | \$105,201        | \$0.1400                | \$55,254         | \$49,948    | \$2,853         | \$52,801         |
| <b>Total</b> |                        |                                          |                   |                         |                            |                  |                         | <b>\$599,229</b> |             | <b>\$46,675</b> | <b>\$645,903</b> |

Note: Final locations and prices are subject to final feasibility studies and engineering.



# Gardner New Community Center – 373.9kW



| City of Gardner Solar Sites                |                                  |         |                   |                    |  |  |
|--------------------------------------------|----------------------------------|---------|-------------------|--------------------|--|--|
| Location                                   | Address                          | kW (DC) | Roof Area - SqFt. | Solar Area - SqFt. |  |  |
| Gardner New Community Center               | 62 Waterford Street              | 373.9   | 60,500            | 43,315             |  |  |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9    | 5,600             | 5,600              |  |  |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5    | 14,000            | 7,000              |  |  |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2   | 23,400            | 23,400             |  |  |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8   | 15,000            | 11,100             |  |  |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6   | 32,000            | 18,000             |  |  |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50      | 10,500            | 6,500              |  |  |



Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in cursive script that reads 'Nicholas Pelletier'.

**Nicholas Pelletier**

**President of Pelletier Properties**



**City of Gardner - *Executive Department***

**Mayor Michael J. Nicholson**

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RECEIVED  
 2024 MAR 28 PM 4:17  
 CITY OF GARDNER OFFICE  
 GARDNER, MA

RE: A Measure Declaring the Roof of the DPW Garage Buildings as surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the roof of the building in order to install a solar photovoltaic array on the roof of the building.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels as a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

Additionally, the roof for the two DPW Garage Buildings was cited in the City's Capital Improvement Report as in need or repairs/replacement. Solect has previously provided upgrades to roofs to enable solar to proceed. The price over the roof would be included in the project capital cost. Once the work is complete, the system will be installed, and the additional cost will be included in the PPA rate. This option will be evaluated on a case-by-case basis. Solect would also need to coordinate with the City regarding the timeline for the payment to the City and installation for this process.

The underlying lease of the panels must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$0.50 per square foot comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

**DECLARATION OF SURPLUS FOR THE PURPOSE OF LEASING SPACE FOR A  
PHOTOVOLATIC SOLAR ARRAY AT 416 W BROADWAY**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar array with prevailing General Laws, the roof of Gardner DPW Facilities, located at 416 West Broadway, further identified on the City of Gardner Assessor's Map as M22-10-10; with an approximate area of 23,400 square feet, to establish as a minimum amount of \$0.50 per square foot to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

# 416 W. Broadway – 270.2kW



**City of Gardner Solar Sites**

| <b>Location</b>                            | <b>Address</b>                   | <b>kW (DC)</b> | <b>Roof Area - SqFt.</b> | <b>Solar Area - SqFt.</b> |
|--------------------------------------------|----------------------------------|----------------|--------------------------|---------------------------|
| Gardner New Community Center               | 62 Waterford Street              | 373.9          | 60,500                   | 43,315                    |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9           | 5,600                    | 5,600                     |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5           | 14,000                   | 7,000                     |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2          | 23,400                   | 23,400                    |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8          | 15,000                   | 11,100                    |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6          | 32,000                   | 18,000                    |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50             | 10,500                   | 6,500                     |

Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in black ink that reads 'Nicholas Pelletier'.

**Nicholas Pelletier**

**President of Pelletier Properties**





**City of Gardner - *Executive Department***

**Mayor Michael J. Nicholson**

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RECEIVED  
 2024 MAR 28 PM 4:17  
 CITY OF GARDNER  
 OFFICE OF THE MAYOR

RE: A Measure Declaring the Roof of the Gardner Fire Headquarters Surplus for the purpose of leasing to a solar photovoltaic array

Dear Madam President and Councilors,

As I announced at my Inaugural Address on January 6, 2024, the Administration is looking to increasing our solar canopy across our City owned properties and buildings.

The attached declaration of surplus request is being put forward to allow the Administration to enter into a lease agreement for the roof of the building in order to install a solar photovoltaic array on the roof of the building.

This is a process that is very particular in the General Laws of the Commonwealth. If the City enters into a Power Purchase Agreement (PPA) with a solar company, the City does not need to put the lease out to bid and can enter into a lease agreement so long as the City receives the electricity from the panels as a discounted rate compared to electrical costs as currently being done.

The Administration has been in touch with Solect Energy for this project.

I understand that the Fire Station is set to get a new roof as a result of our insurance company repairing the damage caused by the Windstorm of February 29, 2024. The current plan for the repairs has a 70 year warranty for the roof. The General Laws of the Commonwealth require all solar companies to assume all warranties issued for the roofs under the panels, if they deem this building suitable for solar.

The underlying lease of the panels must be based off of a market analysis done for like work in other public spaces. The cost of the lease of \$0.50 per square foot comes from the attached analysis and the full square footage is referenced in the declaration language. These leases would likely be for a period of twenty (20) years, and the City Council would have to approve all final lease documents and payment in-lieu of taxes (PILOT) agreements associated with these projects.

A full financial analysis of this project for this site is attached to this correspondence.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

**DECLARATION OF SURPLUS FOR THE PURPOSE OF LEASING SPACE FOR A  
PHOTOVOLATIC SOLAR ARRAY AT 70 CITY HALL AVENUE**

VOTED: To declare surplus for the purpose of leasing space for a photovoltaic solar array with prevailing General Laws, the roof of Gardner Fire Station, located at 70 City Hall Avenue, further identified on the City of Gardner Assessor's Map as M22/10/5; with an approximate area of 6,500 square feet, to establish as a minimum amount of \$0.50 per square foot to be paid for any lease payment of said property, to authorize the Mayor to negotiate the lease agreement, subject to approval by the City Council of the City of Gardner, of part thereof, for such amount or a larger amount, and upon such other terms as the Mayor shall consider proper in accordance with this Vote.

# Fire Station – Roof – Annual Savings

|                                      |           |
|--------------------------------------|-----------|
| PV System Capacity (kW DC)           | 61.44     |
| Year 1 PV Output (kWh)               | 70,000    |
| Percent of Usage                     | 82%       |
| Avoided kWh Electric Cost            | \$0.16500 |
| Solar PPA kWh Rate                   | \$0.17200 |
| PPA Rate Escalator                   | 0.0%      |
| Term (Yrs)                           | 20        |
| SMART Incentive Amt (\$/kWh)         | \$0.04633 |
| Year 1 Forecast Savings              | -\$700    |
| Term Savings                         | \$46,000  |
| Annual Avoided CO <sub>2</sub> (lbs) | 67,000    |
| Term CO <sub>2</sub> Avoided (tons)  | 600       |

## Assumptions

- Open shop labor (3rd party owned)
- Rates assume PILOT of \$0.00 per kW-DC
- Rates do not include utility network upgrade or study costs
- Bonding not included as system is 3rd party owned
- Assumes SMART block 10
- Utility electric rates escalate at 2.5%
- Avoided emissions calculated based on 2020 EIA MA State Electricity Profile

| Year | Solar Production (kWh) | Grid-Delivered Electricity Cost (\$/kWh) | Electric Savings | Solar PPA Rate (\$/kWh) | PPA Payment  | Net Savings     |
|------|------------------------|------------------------------------------|------------------|-------------------------|--------------|-----------------|
| 1    | 69,798                 | \$0.1650                                 | \$11,340         | \$0.1720                | \$12,005     | -\$665          |
| 2    | 69,412                 | \$0.1691                                 | \$11,560         | \$0.1720                | \$11,939     | -\$379          |
| 3    | 69,030                 | \$0.1734                                 | \$11,784         | \$0.1720                | \$11,873     | -\$90           |
| 4    | 68,651                 | \$0.1777                                 | \$12,012         | \$0.1720                | \$11,808     | \$204           |
| 5    | 68,273                 | \$0.1821                                 | \$12,244         | \$0.1720                | \$11,743     | \$501           |
| 6    | 67,897                 | \$0.1867                                 | \$12,481         | \$0.1720                | \$11,678     | \$803           |
| 7    | 67,524                 | \$0.1913                                 | \$12,723         | \$0.1720                | \$11,614     | \$1,109         |
| 8    | 67,153                 | \$0.1961                                 | \$12,970         | \$0.1720                | \$11,550     | \$1,419         |
| 9    | 66,783                 | \$0.2010                                 | \$13,221         | \$0.1720                | \$11,487     | \$1,734         |
| 10   | 66,416                 | \$0.2061                                 | \$13,477         | \$0.1720                | \$11,424     | \$2,053         |
| 11   | 66,051                 | \$0.2112                                 | \$13,738         | \$0.1720                | \$11,361     | \$2,377         |
| 12   | 65,687                 | \$0.2165                                 | \$14,004         | \$0.1720                | \$11,298     | \$2,705         |
| 13   | 65,326                 | \$0.2219                                 | \$14,275         | \$0.1720                | \$11,236     | \$3,039         |
| 14   | 64,967                 | \$0.2275                                 | \$14,551         | \$0.1720                | \$11,174     | \$3,377         |
| 15   | 64,610                 | \$0.2331                                 | \$14,833         | \$0.1720                | \$11,113     | \$3,720         |
| 16   | 64,254                 | \$0.2390                                 | \$15,120         | \$0.1720                | \$11,052     | \$4,068         |
| 17   | 63,901                 | \$0.2449                                 | \$15,413         | \$0.1720                | \$10,991     | \$4,422         |
| 18   | 63,549                 | \$0.2511                                 | \$15,711         | \$0.1720                | \$10,930     | \$4,781         |
| 19   | 63,200                 | \$0.2573                                 | \$16,015         | \$0.1720                | \$10,870     | \$5,145         |
| 20   | 62,852                 | \$0.2638                                 | \$16,326         | \$0.1720                | \$10,811     | \$5,515         |
|      |                        |                                          |                  |                         | <b>Total</b> | <b>\$45,839</b> |

Note: Final locations and prices are subject to final feasibility studies and engineering.



| <b>City of Gardner Solar Sites</b>         |                                  |                |                          |                           |  |
|--------------------------------------------|----------------------------------|----------------|--------------------------|---------------------------|--|
| <b>Location</b>                            | <b>Address</b>                   | <b>kW (DC)</b> | <b>Roof Area - SqFt.</b> | <b>Solar Area - SqFt.</b> |  |
| Gardner New Community Center               | 62 Waterford Street              | 373.9          | 60,500                   | 43,315                    |  |
| DPW Main Building (50 Manca South)         | 416 West Broadway / 50 Manca Dr. | 73.9           | 5,600                    | 5,600                     |  |
| DPW Cold Storage Building (50 Manca North) | 416 West Broadway / 50 Manca Dr. | 84.5           | 14,000                   | 7,000                     |  |
| Gardner DPW Facilities                     | 416 West Broadway                | 270.2          | 23,400                   | 23,400                    |  |
| Gardner City Hall - Roof                   | 95 Pleasant Street               | 100.8          | 15,000                   | 11,100                    |  |
| Gardner City Hall - Canopy                 | 95 Pleasant Street               | 249.6          | 32,000                   | 18,000                    |  |
| Gardner Fire Station                       | 70 City Hall Ave.                | 50             | 10,500                   | 6,500                     |  |

Pelletier Properties  
670 Mechanic St Leominster  
978-674-7146  
npelletier@kw.com  
www.pelletierprops.com



### City of Gardner

95 Pleasant St Gardner, MA 01440

Dear Mayor Michael Nicholson,

As requested, Pelletier Properties at Keller Williams North Central has conducted an analysis on the value of leasing rooftops on city owned property for use as solar arrays as well as parking lot canopy leases. As there is no known database of solar lease contracts, we made our best effort to compile information from publicly available sources including websites, town meeting minutes, and news articles. The following represents our analysis.

According to SolarKal, a company in Somerville that serves as a solar energy advisor, on average Massachusetts solar roof leases range from \$50,000 - \$70,000 per year per 100,000 sqft. In other words, \$0.50 - \$0.70 per sqft annually.

In an article in the Falmouth Enterprise from March 2024 a carport solar array over the Thomas Landers Road Parking Lot is discussed. The site is 18.5 Acres and accommodates 1,900 vehicles. The system will include 32 carports to be constructed with solar panels on top. The Steamship Authority which owns the lot will be paid \$415,000 a year in year 1 and the lease rate will increase to \$727,705 per year in year 20 which is an increase of about 3.7% a year. Per the data provided this results in an estimate of \$218 a year per parking spot or \$22,432 per year per acre.



In an article in the Standard Times from May 2023 Acushnet Public Schools entered into an agreement with a solar company for a solar canopy over their parking lot. It is estimated to save the district about \$48,000 a year. Based on google maps the size of the parking lot appears to be approximately 2 acres resulting in a valuation of \$24,000 per acre per year.

**Based on the complexities of solar pricing including sun exposure and roof direction, we would recommend a conservative valuation for both types of installation. For rooftop leasing we find a value of \$0.50 per sqft. For parking canopy lease, we would set the valuation for at \$20,000 per acre per year.**

Warm regards,

A handwritten signature in cursive script that reads 'Nicholas Pelletier'.

**Nicholas Pelletier**

**President of Pelletier Properties**



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

March 28, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RE: A petition for home rule legislation entitled "An Act Changing the Use of School Land in the City of Gardner"

Dear Madam President and Councilors,

As you are well aware, the City is in the process of converting the former Waterford Street School location into a new community center.

The City first took the land that the school now sits on create Wilder Field on June 18<sup>th</sup>, 1919. Then, on June 27, 1950, Governor Paul Dever signed a law exempting a portion of the land taken for playground purposes so that a school could be constructed on the site- most recently known as Waterford Street School. This act specifically stated that the state legislature enacted this law to allow the land to be used for "school purposes."

In order to move forward with leasing out the facility to create the new community center, the City, through the City Council, must vote to submit a home rule petition to the General Court to change the purpose of use of the building from "school purposes" to "general municipal purposes." This would allow the City to use the building for any use the City deems to be the highest and best use of the property, and not restricting the property to only use as a school facility.

The attached petition for home rule legislation accomplishes this goal. This bill has been fully vetted and approved by the legal counsel for the Massachusetts House of Representatives for submission for consideration by Representative Jonathan Zlotnik, once voted on by majority vote of the City Council.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

## CITY OF GARDNER

RECEIVED

## VOTE OF THE CITY COUNCIL

MAR 28 PM 5:24

I hereby certify that the following action taken under Item No. \_\_\_\_\_ of the regularly scheduled meeting of the City of Gardner City Council held on Monday, April \_\_\_\_\_, 2024 and adjourned on August \_\_\_\_\_, 2024.

## VOTE

WHEREAS, the City of Gardner owns two parcels of land shown as Lot 1 and Lot 2 on a Plan of Land dated March 21, 2024 and recorded in the Worcester South District Registry of Deeds in Plan Book 976, Page 76;

WHEREAS, Lot 1 was taken by the City of Gardner in 1925 for public playground purposes and the expansion of Wilder Field being shown as Lot 2 on said Plan;

WHEREAS, the Commonwealth of Massachusetts General Court, in 1950 passed Chapter 561 of the Acts of 1950 authorizing the City of Gardner to use Lot 1 for public school purposes;

WHEREAS, Lot 1 was used for said purposes, known as Waterford Street School until 2022;

WHEREAS, on October 11, 2022, the City of Gardner School Department, by unanimous vote of its School Committee abandoned said use and transferred custody of the school building to the City of Gardner; and

WHEREAS, the City of Gardner desires to change the public purpose of Lot 1 and the buildings located thereon to general municipal purposes.

NOW THEREFORE, furtherance of the foregoing, it being the desire of the City of Gardner to change the public use of Waterford Street School, so called, from public school purposes to general municipal purposes, the City Council of the City of Gardner ORDAINS as follows:

**VOTED:** That a petition to the General Court, accompanied by a bill for a special law relating to the City of Gardner to be filed with an attested copy of this vote be, and hereby is approved under Clause (1) of Section 8 of Article 2, as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, to the end that legislation be adopted precisely as follows, except for clerical or editorial changes of form only.

**SECTION 1.** That the public purpose for the land and building located in the city of Gardner known as the Waterford Street School, being more particularly shown as Lot 1, on a plan of land entitled "Plan of Land in Gardner, Mass prepared for the City of Gardner" by Tauper Land Survey, Inc. dated March 21, 2024 and being recorded in the Worcester south district registry of



deeds in plan book 976, page 76, be changed from use as a public school to use for general municipal purposes, having been previously placed under the jurisdiction of the school committee by the commonwealth pursuant to chapter 561 of the acts of 1950.

**SECTION 2.** This act shall take effect upon its passage.

Witness my hand and seal of the City of Gardner on this \_\_\_\_\_ day of April 2024.

---

Titi Siriphan  
City of Gardner City Clerk

**CITY OF GARDNER**

Home Rule Petition for Special Legislation as below, per the attached certified vote of the City of Gardner City Council taken at the April \_\_\_\_, 2024 City of Gardner City Council Meeting.

“An Act Changing the Use of School Land in the City of Gardner”

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of same, as follows:

**Section 1.** That the public purpose for the land and building located in the City of Gardner known as the Waterford Street School, being more particularly shown as Lot 1, on a plan of land entitled “Plan of Land in Gardner, Mass prepared for the City of Gardner” by Tauper Land Survey, Inc. dated March 21, 2024 and being recorded in the Worcester South District Registry of Deeds in Plan Book 976, Page 76, be changed from use as a public school to use for general municipal purposes, having been previously placed under the jurisdiction of the school committee by the Commonwealth of Massachusetts pursuant to Chapter 561 of the Acts of 1950.

**Section 2** This act shall take effect upon its passage.

ACCEPTANCE LOCAL OPTION ROOM OCCUPANCY EXCISE RATE INCREASE  
G. L. c 64G, SEC 3A

**VOTED:**

That the city of Gardner amend its local room occupancy excise under G.L. c. 64G, sec 3A at the rate of 6 percent.

RECEIVED  
2024 MAR 21 PM 1:50  
CITY CLERK'S OFFICE  
GARDNER, MA



## Adopting Local Option Excise on the transfer of room occupancy MGL Chapter 64G

### How does a municipality adopt the local option excise on the transfer of room occupancy?

Acceptance is by a majority vote of the municipal legislative body, subject to local charter.

To accept excise the following or similar language may be used:

VOTED: That the city/town of \_\_\_\_\_ impose the local room occupancy excise under G.L. c. 64G, § 3A at the rate of \_\_\_\_\_ percent.

The following or similar language may be used to amend the local rate:

VOTED: That the city/town of \_\_\_\_\_ amend its local room occupancy excise under G.L. c. 64G, § 3A at the rate of \_\_\_\_\_ percent.

### My community voted to accept the rooms occupancy excise. What's the next step?

Within 48 hours of the acceptance the city or town clerk must notify DLS by submitting this form: [Notification of Acceptance/Rescission – Room Occupancy](#). Email the notification of acceptance to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

### What is local option tax rate available?

A municipality can choose to impose a rate up to 6% (6.5% in the city of Boston).

### Can the rate adopted be amended?

Yes, a city or town adopting the rooms excise can choose to amend the adopted rate or even revoke it - but changes to the adopted rate can only happen once a year.

### How will the excise be collected from the establishment?

Based on the effective date of the excise, DOR will collect the additional tax at the same time it collects the state tax on the room occupancy transfers.

### When will DOR start collecting the excise?

The effective date is dependent on two things:

1. The wording of the article approved by the legislative body
2. The date DLS is notified of the adoption

Notification deadlines:

| FY Quarter | Quarter Start Date      | Local Action Deadline    |
|------------|-------------------------|--------------------------|
| Quarter 1  | July 1 <sup>st</sup>    | May 31 <sup>st</sup>     |
| Quarter 2  | October 1 <sup>st</sup> | August 31 <sup>st</sup>  |
| Quarter 3  | January 1 <sup>st</sup> | December 1 <sup>st</sup> |
| Quarter 4  | April 1 <sup>st</sup>   | March 1 <sup>st</sup>    |

For example, if a municipality votes on May 24<sup>th</sup> to adopt the local option excise effective July 1<sup>st</sup> the notification of acceptance must be received by DLS no later than May 31<sup>st</sup>. Delays in notifying DLS timely will change the effective date to the next quarter. Using this example, if DLS is notified on June 5<sup>th</sup>, the effective date will now be October 1<sup>st</sup>.

**Is the local excise limited to hotels/motels?**

No. Statutory changes to the room occupancy statute in 2019 expanded the definition of room occupancy transfers to include short-term rentals.

**Can I request a list of all establishments registered with DOR as tax type room occupancy?**

Yes. DLS can provide local officials with a list of registrations in their municipality. Email your request to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

**When will we receive the local option excise collected?**

DOR issues these payments quarterly. Quarterly payments are based on the taxes collected by DOR in the previous three months. For example, the September 30<sup>th</sup> local option excise distribution will be based on excise revenues received by DOR in June, July and August.

**Can we request the amount of tax collected by establishment?**

Unfortunately, we can't provide that detail due to DOR policy on taxpayer confidentiality. However, we can provide the revenue split between traditional lodging (hotel/motel) and short-term rentals. Email [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us) to request a report showing the revenue split.

Additional guidance is available from these sources:

- [Bulletin 2009-15B](#) Local Option Excise
- [DLS FAQs Short Term Rentals – Room Occupancy Amendments](#)
- <https://www.mass.gov/info-details/room-occupancy-excise-tax> (Mass DOR)

**Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank**

\_\_\_\_\_  
(City/Town)

**Notification of Acceptance/Rescission  
General Laws Chapter 64G, § 3A  
(Room Occupancy)**

The Commissioner of Revenue is hereby notified that the City/Town of \_\_\_\_\_, by an act of its legislative body on \_\_\_\_\_, \_\_\_\_\_, has accepted \_\_\_ or rescinded \_\_\_ the provisions of General Laws Chapter 64G, § 3A to impose a local room occupancy excise at the rate of \_\_\_\_\_ percent, effective \_\_\_\_\_.

\_\_\_\_\_  
(City/Town Clerk)

\_\_\_\_\_  
(Date)

Please email this form to:

[databank@dor.state.ma.us](mailto:databank@dor.state.ma.us)

ACCEPTANCE LOCAL OPTION ROOM OCCUPANCY EXCISE RATE INCREASE  
G. L. c 64G, SEC 3A

**VOTED:**

That the city of Gardner amend its local room occupancy excise under G.L. c. 64G, sec 3A at the rate of 6 percent.

RECEIVED  
2024 MAR 21 PM 1:50  
CITY CLERK'S OFFICE  
GARDNER, MA



## Adopting Local Option Excise on the transfer of room occupancy MGL Chapter 64G

### How does a municipality adopt the local option excise on the transfer of room occupancy?

Acceptance is by a majority vote of the municipal legislative body, subject to local charter.

To accept excise the following or similar language may be used:

VOTED: That the city/town of \_\_\_\_\_ impose the local room occupancy excise under G.L. c. 64G, § 3A at the rate of \_\_\_\_\_ percent.

The following or similar language may be used to amend the local rate:

VOTED: That the city/town of \_\_\_\_\_ amend its local room occupancy excise under G.L. c. 64G, § 3A at the rate of \_\_\_\_\_ percent.

### My community voted to accept the rooms occupancy excise. What's the next step?

Within 48 hours of the acceptance the city or town clerk must notify DLS by submitting this form: [Notification of Acceptance/Rescission – Room Occupancy](#). Email the notification of acceptance to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

### What is local option tax rate available?

A municipality can choose to impose a rate up to 6% (6.5% in the city of Boston).

### Can the rate adopted be amended?

Yes, a city or town adopting the rooms excise can choose to amend the adopted rate or even revoke it - but changes to the adopted rate can only happen once a year.

### How will the excise be collected from the establishment?

Based on the effective date of the excise, DOR will collect the additional tax at the same time it collects the state tax on the room occupancy transfers.

### When will DOR start collecting the excise?

The effective date is dependent on two things:

1. The wording of the article approved by the legislative body
2. The date DLS is notified of the adoption

Notification deadlines:

| FY Quarter | Quarter Start Date      | Local Action Deadline    |
|------------|-------------------------|--------------------------|
| Quarter 1  | July 1 <sup>st</sup>    | May 31 <sup>st</sup>     |
| Quarter 2  | October 1 <sup>st</sup> | August 31 <sup>st</sup>  |
| Quarter 3  | January 1 <sup>st</sup> | December 1 <sup>st</sup> |
| Quarter 4  | April 1 <sup>st</sup>   | March 1 <sup>st</sup>    |

For example, if a municipality votes on May 24<sup>th</sup> to adopt the local option excise effective July 1<sup>st</sup> the notification of acceptance must be received by DLS no later than May 31<sup>st</sup>. Delays in notifying DLS timely will change the effective date to the next quarter. Using this example, if DLS is notified on June 5<sup>th</sup>, the effective date will now be October 1<sup>st</sup>.



**Is the local excise limited to hotels/motels?**

No. Statutory changes to the room occupancy statute in 2019 expanded the definition of room occupancy transfers to include short-term rentals.

**Can I request a list of all establishments registered with DOR as tax type room occupancy?**

Yes. DLS can provide local officials with a list of registrations in their municipality. Email your request to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

**When will we receive the local option excise collected?**

DOR issues these payments quarterly. Quarterly payments are based on the taxes collected by DOR in the previous three months. For example, the September 30<sup>th</sup> local option excise distribution will be based on excise revenues received by DOR in June, July and August.

**Can we request the amount of tax collected by establishment?**

Unfortunately, we can't provide that detail due to DOR policy on taxpayer confidentiality. However, we can provide the revenue split between traditional lodging (hotel/motel) and short-term rentals. Email [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us) to request a report showing the revenue split.

Additional guidance is available from these sources:

- [Bulletin 2009-15B](#) Local Option Excise
- [DLS FAQs Short Term Rentals – Room Occupancy Amendments](#)
- <https://www.mass.gov/info-details/room-occupancy-excise-tax> (Mass DOR)

**Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank**

\_\_\_\_\_  
(City/Town)

**Notification of Acceptance/Rescission  
General Laws Chapter 64G, § 3A  
(Room Occupancy)**

The Commissioner of Revenue is hereby notified that the City/Town of \_\_\_\_\_, by an act of its legislative body on \_\_\_\_\_, \_\_\_\_\_, has accepted\_\_\_ or rescinded\_\_\_ the provisions of General Laws Chapter 64G, § 3A to impose a local room occupancy excise at the rate of \_\_\_\_\_ percent, effective \_\_\_\_\_.

\_\_\_\_\_  
(City/Town Clerk)

\_\_\_\_\_  
(Date)

Please email this form to:

[databank@dor.state.ma.us](mailto:databank@dor.state.ma.us)

A RESOLUTION TO REVIEW THE CITY'S ZONING MAP FOR ACCURACY

WHEREAS, the City of Gardner has adopted a zoning code to determine what businesses and property uses can operate in different areas of the City; and

WHEREAS, it is imperative to the development of the City to ensure that the City's zoning map is accurate and up to date with all actions by the City Council for zones and overlays throughout the City;

NOW THEREFORE, the City Council hereby requests the Mayor and the City's relevant department heads to review the City's Zoning Map for complete accuracy to prevent delays or undue hardships for businesses looking to open or expand in Gardner.

RECEIVED  
2024 MAR 25 AM 9:23  
CITY CLERK'S OFFICE  
GARDNER, MA

**A RESOLUTION RELATING TO THE FUTURE OF HELEN MAE SAUTER**

**WHEREAS**, The City of Gardner and the Commonwealth of Massachusetts are making significant investments in the historic uptown district with improvements made to the Uptown Rotary and the Elm Street Corridor; and

**WHEREAS**, Gardner Public Schools has discontinued use of the property known as Helen Mae Sauter School due to the construction of the new Gardner Elementary School; and

**WHEREAS**, the City, through its Administration and City Council must take every step possible to ensure that the City hold itself to a high standard of care for the properties in the City's possession to prevent the City from becoming an absentee/nuisance property owner;

**WHEREAS**, the Administration and City Council have prioritized the reuse, repurposing, or sale of other school buildings no longer in use;

**NOW THEREFORE**, The City Council hereby formally requests that the Administration perform a comprehensive review of options available to the City for the future of the Helen Mae Sauter School Building to ensure the best use of the property moving forward.

**FURTHER**, The City Council of Gardner requests that the Mayor present the findings of this review to the City Council in an informal meeting to be scheduled by the City Council President at a reasonable time to allow for the completion of the review to be conducted.

---

Elizabeth J. Kazinskas, City Council President  
On Behalf of the City Council of the City of Gardner



City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

RECEIVED

2024 MAR 14 PM 12:56

CITY CLERK'S OFFICE  
GARDNER, MA

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Free Cash Appropriation Request- City Hall Cyber Security System Upgrades

Dear Madam President and Councilors,

The attached appropriation request is being submitted at the recommendation of the City's IT Department to help improve the City's cyber security system and protect the City's network and data.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM FREE CASH TO THE IT DEPT - CITY HALL CYBER SECURITY SYSTEM ACCOUNT.

ORDERED:

That there be and is hereby appropriated the sum of Seventy-Seven Thousand Three Hundred Eighteen Dollars and No Cents (\$77,318.00) from Free Cash to the IT City Hall Cyber Security System Account.



**Whalley Computer Associates, Inc**  
 One Whalley Way  
 Southwick, Massachusetts 01077  
 United States  
 http://www.wca.com  
 (P) 413-569-4200  
 (F)

| Quotation (Open)                                                                      |                                      |
|---------------------------------------------------------------------------------------|--------------------------------------|
| <b>Date</b><br>Feb 08, 2024 01:57 PM EST                                              | <b>Expiration Date</b><br>03/09/2024 |
| <b>Modified Date</b><br>Feb 08, 2024 02:04 PM EST                                     |                                      |
| <b>Quote #</b><br>399049 - rev 1 of 1                                                 |                                      |
| <b>Description</b><br>Rubrik Quote - 38 Month Licensing 2024                          |                                      |
| <b>SalesRep</b><br>Edgley, Danielle<br>(P) 413-569-4236                               |                                      |
| <b>Customer Contact</b><br>O'Keefe, Bob<br>(P) 978-630-4019<br>rokeefe@gardner-ma.gov |                                      |

**Customer**  
 City of Gardner - IT  
 Department (CITGA)  
 O'Keefe, Bob  
 95 Pleasant Street  
 Room 229  
 Gardner, MA 01440  
 United States  
 (P) 978-630-4019

**Bill To**  
 City of Gardner - IT Department  
 O'Keefe, Bob  
 95 Pleasant Street  
 Room 229  
 Gardner, MA 01440  
 United States  
 (P) 978-630-4019  
 rokeefe@gardner-ma.gov  
 CITGA

**Ship To**  
 City of Gardner - IT Department  
 O'Keefe, Bob  
 95 Pleasant Street  
 Room 229  
 Gardner, MA 01440  
 United States  
 (P) 978-630-4019  
 rokeefe@gardner-ma.gov  
 CITGA

|                              |                                               |                              |
|------------------------------|-----------------------------------------------|------------------------------|
| <b>Customer PO:</b>          | <b>Terms:</b><br>Purchase Order (Net 30 Days) | <b>Ship Via:</b><br>Best Way |
| <b>Special Instructions:</b> |                                               | <b>Carrier Account #:</b>    |

| # | Image | Description                                                                   | Part #              | Tax | Qty | Unit Price  | Total       |
|---|-------|-------------------------------------------------------------------------------|---------------------|-----|-----|-------------|-------------|
| 1 |       | R6304S APPLIANCE 36TB 64GB 10GBASE-T SMC                                      | RHA-6304S-02        | Yes | 1   | \$13,650.00 | \$13,650.00 |
| 2 |       | SC GOVERNMENT ENTERPRISE EDITIOCLDS N /USABLE BETB PREMIUM SUPPORT PR         | RS-BT-EE-RSCG-PE-PP | Yes | 12  | \$3,790.00  | \$45,480.00 |
|   |       | Note: Associated HW: RHA-6304S-02; 38 month support term billed upfront       |                     |     |     |             |             |
| 3 |       | PREM SUP FOR R6000S HARDWARE PREPAY                                           | RS-HW-SVC-PE-S1     | Yes | 1   | \$5,168.00  | \$5,168.00  |
|   |       | Note: Associated HW: RHA-6304S-02; 38 month support term billed upfront       |                     |     |     |             |             |
| 4 |       | CV GOVC BACKUP/BETB PREMIUM SUPLICS BACKUP/BETB PREMIUM SUPPORT PREPAY        | RS-BT-CVB-G-PE-PP   | Yes | 10  | \$592.00    | \$5,920.00  |
|   |       | Note: 38 month support term billed upfront; Storage Details:Standard - Zone 1 |                     |     |     |             |             |
| 5 |       | PROFESSIONAL SVCS ONSITE INSTALLATION                                         | RA-PS-INST-ONST     | Yes | 1   | \$7,100.00  | \$7,100.00  |

MHEC F05 State Contract

**Subtotal:** \$77,318.00  
**Tax (.0000%):** \$0.00  
**Shipping:** \$0.00  
**Total:** \$77,318.00

**\*\* Due to the global product shortages and the volatility of pricing during the COVID-19 pandemic, prices are subject to change without prior notice.\*\***

Remittance Address: PO Box 951 Worcester, MA 01613-0951

These prices do NOT include setup fees, or any cables or cabling services or material unless specifically listed above. Supply subject to availability.



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

RECEIVED  
2024 MAR 14 PM 12:56  
CITY CLERK'S OFFICE  
GARDNER, MA

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Free Cash Appropriation Request- Grant Writing Services

Dear Madam President and Councilors,

As you may remember, at the City Council Meeting of March 6<sup>th</sup>, 2023, the City Council voted to appropriate funds to contract with the Central Massachusetts Planning Commission (CMRPC) to act as the City's on call grant writers.

As I stated in that correspondence, following the COVID-19 Pandemic, there have been over 2,700 new grant programs that have been created by the Federal Government through an influx of one-time funds that were appropriated by Congress as part of the American Rescue Plan Act, CARES Act, Bipartisan Infrastructure Act, Inflation Reduction Act, and others. These grants are all still in existence and are currently expected to expire at the end of the 2026 calendar year.

While we do have certain staff positions that do regularly write grants for the City, the substantial increase in grant opportunities that are now available are simply too much for us to be able to continue adequately apply for and administer in house.

In the year since we contracted with CMRPC for \$60,000, the City has been awarded over \$2 million in grant funds that they have assisted in helping us through the applications for. The return on this investment has been substantial for us in the City, in particular with our infrastructure projects.

However, while working with CMRPC to write these grants has been extremely beneficial to the City, this contract assisted the City with only writing the grants and left City staff to administer the grants and perform all of the reporting requirements on our own.

After soliciting quotes, per the requirements of the General Laws, and weighing options, the Administration is looking to contract with Keller Partners and Company to assist us in our grant writing and administration for the next seven (7) months. Keller Partners is a nationwide grant writing and administration service located in Washington, DC who specializes in federal grants. The staff of the organization, who are mainly former congressional staffers, receive a monthly project list from the City made up of items on our capital improvement plan, development goals,



infrastructure goals, etc, and then search out those grants for the City, write the grants, and then draft all necessary reporting documents if the grants are awarded.

Additionally, unlike our current contract and most others who the administration contacted for quotes, this company provides these services for a flat monthly fee and not on an hourly basis, which also allows the City to apply for more grants at less of a cost.

In speaking with the leaders of Keller Partners, the Administration is looking at entering into a seven (7) month contract for now just to see how this new set up would work and to get us through to the end of the federal fiscal year in October. At that point, a longer term plan will be evaluated on how best to move forward for the City.

Keller Partners has informed us that if we contract with them for this service, we will be their only Massachusetts client. Furthermore, there is legislation pending that was filed with the legislature by Governor Healey regarding the Commonwealth providing all of the required matches needed for federal grants to cities and towns who receive them in Massachusetts, making this grant cycle that much more competitive and incentivized. This has already passed the Massachusetts House of Representatives and is pending in the State Senate.

We have already seen our initial investment in the City through these services have a forty fold return. Every dollar that comes in over what we appropriate annually and spend for these services is a huge benefit that helps us take projects off of our operating budgets and free up funds for us to be able to provide better quality services to our residents.

While Keller Partners specializes in Federal Grants, the City Administration is exploring ways to best capture all of the state grants that are being released as well and will present that plan to the City Council at a later date. There is simply such an influx of funding that is now being released that even with the extra help this year, we simply just cannot keep up with it at both the state and federal level.

I respectfully request that the City Council vote to appropriate the funds needed to enter into this contract and allow the Administration to move forward in obtaining every dollar we can for our residents. The money is out there and if we don't go for it, someone else will. This upholds our fiduciary responsibility we have to our constituents by bringing their tax dollars back home for their benefit.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Michael J. Nicholson". The signature is fluid and cursive, with a large initial "M" and "N".

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM FREE CASH TO MAYOR  
UNCLASSIFIED PROFESSIONAL SERVICES GRANT WRITING EXPENSE.

ORDERED:

That there be and is hereby appropriated the sum of Forty-Nine Thousand Dollars and No Cents (\$49,000.00) from Free Cash to Mayor Unclassified Professional Services Grant Writing Expense.

---

# KELLER PARTNERS

& COMPANY

---

## Service Agreement

City of Gardner (“Gardner”), MA, agrees to retain Keller Partners & Company, LLC (“Keller Partners”), Washington, DC, for government relations’ services commencing on **April 1, 2024**, through to **October 31, 2024**. Both parties agree that at or near the conclusion of this Agreement, Gardner and Keller Partners will evaluate this working relationship and will decide if another contractual partnership is warranted.

Gardner agrees to pay Keller Partners **\$7,000** per month for seven (7) months (a total of \$49,000) billed monthly in advance, which includes all expenses except for those associated with pre-approved basic travel to and from Gardner for the Resource Review and Analysis (RRA) process. Payment shall be made to Keller Partners on or before the first (1st) of each month at the address listed on the invoice(s). Federal funds may not be used to pay Keller Partners professional fees.

In its capacity as a consultant, Keller Partners shall make its best effort to assist Gardner in pursuing its federal funding and government relations’ objectives. The nature of these objectives shall be determined by Gardner leadership with the advice and assistance of Keller Partners. In this role, Keller Partners shall plan and implement all federal government relations strategies designed to accomplish Gardner’s federal funding objectives; assist in the preparation and writing of grant applications and supporting materials for the initiative; develop meetings with Members of Congress, congressional staff, and federal agency decision-makers to advance funding initiatives; and serve as liaison to federal agencies relevant to the funding initiatives.

Gardner agrees to frequent communication with Keller Partners and to provide Keller Partners’ staff the necessary information, in real time, to help Keller Partners plan and implement its strategies, and to assist with providing information for the preparation of funding proposals.

The undersigned parties agree to indemnify and hold each other harmless from and against all liability, including all actions, claims, damages, costs, and attorneys’ fees, which the undersigned may incur (or to which the undersigned may be involved), arising out of express statements made by the undersigned and their personnel or based upon information provided by the undersigned and their personnel, except in the event of wrongful acts or omissions on the parts of the undersigned, and/or from any actions which are contrary to any law, rule or regulation governing the services hereunder.

Neither party shall assign any of its rights or delegate any of its duties or obligations under this Agreement without the express written consent of the other party.



---

Thomas C. Keller  
Managing Principal  
Keller Partners & Company, LLC

---

The Honorable Michael Nicholson  
Mayor  
City of Gardner, MA



City of Gardner - *Executive Department*  
Mayor Michael J. Nicholson

---

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
And City Councilors  
Gardner City Hall, Rm 121  
95 Pleasant Street  
Gardner, MA 01440

RE: Appropriation Request – City Clerk Election Division

RECEIVED  
2024 MAR 15 AM 9:12  
CITY CLERK'S OFFICE  
GARDNER, MA

Dear Madam President and Councilors,

As a result of the additional costs associated by the City from the Special State Senate Election and the required materials that needed to be issued regarding the local ballot question about the City Charter, the budget of the City Clerk's Election Division is currently in deficit.

The attached appropriation request is being put forward to bring these accounts back into the black.

The regular municipal election and the presidential primary were already budgeted for. These overages were incurred as a result of new items that were not anticipated when the original operating budget was adopted on June 6, 2024.

Respectfully Submitted,

Michael J. Nicholson  
Mayor, City of Gardner

AN ORDER APPROPRIATING FROM FREE CASH TO ELECTIONS &  
REGISTRATION DEPT FOR ELECTION OFFICER SALARY AND PROFESSIONAL  
SERVICES EXPENSE.

*ORDERED:*

That there be and is hereby transferred the appropriations sum of Fifty-Five  
Thousand Dollars, Five Hundred and No Cents (\$55,500.00) from Free Cash to the  
Elections & Registration Dept for election officers salary and professional services  
expense.

|                                  |             |
|----------------------------------|-------------|
| Election Officers Salary Expense | \$40,000.00 |
|----------------------------------|-------------|

|                               |             |
|-------------------------------|-------------|
| Professional Services Expense | \$15,500.00 |
|-------------------------------|-------------|



MARCH 14, 2024

# Commonwealth of Massachusetts

*Worcester County*

*City of Gardner*

## CERTIFICATE OF ELECTION

*We elect **Titi Siriphan**, to the position of **City Clerk** and certify that in our opinion she is a person specially fitted by education, training, or experience to perform the duties of said office, and that we make the appointment solely in the interests of the City.*

\_\_\_\_\_  
*President, City Council of Gardner*

Elected by City Council \_\_\_\_\_

Term of Office Effective \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan, City Clerk

Expires *March 14, 2027*.

*Worcester, ss.,* \_\_\_\_\_ 2024

*Then personally appeared the above named **TITI SIRIPHAN** and made oath that she would faithfully and impartially perform the duties of the office of **CITY CLERK** according to law and the best of her abilities.*

*Before me,*

\_\_\_\_\_  
*Justice of the Peace*

*Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983*

*Received* \_\_\_\_\_

RECEIVED

January 9, 2024

2024 JAN 11

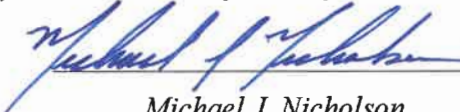
Commonwealth of Massachusetts

Worcester County  
CITY CLERKS OFFICE  
GARDNER, MA

City of Gardner

CERTIFICATE OF APPOINTMENT

I appoint **Thomas Zuppa** to the position of **Building Commissioner**, and I certify that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan  
City Clerk

Expires: January 9, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named **Thomas Zuppa** and made oath that he/she would faithfully and impartially perform the duties of the office of **Building Commissioner** according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

RECEIVED

January 4, 2024

2024 FEB -2 11:06:06

# Commonwealth of Massachusetts

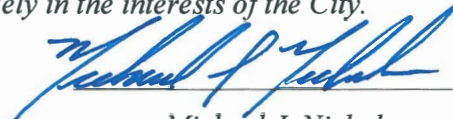
CITY CLERK'S OFFICE

Worcester County

City of Gardner

## CERTIFICATE OF APPOINTMENT

I appoint **Robert Bettez** to the position of **Member, Planning Board**, and I certify that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan  
City Clerk

Expires: January 4, 2025

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named **Robert Bettez** and made oath that he/she would faithfully and impartially perform the duties of the office of **Member, Planning Board** according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_



January 4, 2024

RECEIVED

2024 FEB -2 11:13 AM

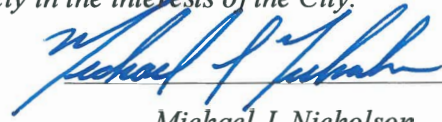
# Commonwealth of Massachusetts

Worcester County

City of Gardner

## CERTIFICATE OF APPOINTMENT

I appoint **Robert Swartz** to the position of **Member, Planning Board**, and I certify that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan  
City Clerk

Expires: January 4, 2026

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named **Robert Swartz** and made oath that he/she would faithfully and impartially perform the duties of the office of **Member, Planning Board** according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

January 4, 2024

RECEIVED

2024 JAN 11 AM 8:39

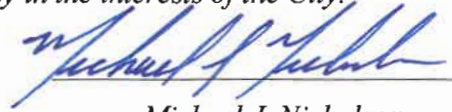
# Commonwealth of Massachusetts

Worcester County OFFICE  
GARDNER, MA

City of Gardner

## CERTIFICATE OF APPOINTMENT

I appoint **Stephen Cormier** to the position of **Member, Planning Board**, and I certify that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan City Clerk

Expires: January 4, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named **Stephen Cormier** and made oath that he/she would faithfully and impartially perform the duties of the office of **Member, Planning Board** according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

RECEIVED

January 4, 2024

2024 JAN 11 AM 8:43

# Commonwealth of Massachusetts

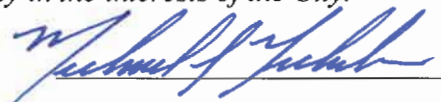
Worcester County  
CITY CLERK'S OFFICE  
GARDNER, MA

City of Gardner

## CERTIFICATE OF APPOINTMENT

I appoint Charles LeBlanc to the position of Member, Board of Assessors, and I certify

that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

  
\_\_\_\_\_  
Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
City Clerk  
Titi Siriphan

Expires: January 4, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named Charles LeBlanc and made oath that he/she would faithfully and impartially perform the duties of the office of Member, Board of Assessors according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

RECEIVED

January 12, 2024

2024 JAN 12 AM 10:17

Commonwealth of Massachusetts

CITY CLERK'S OFFICE

Worcester County

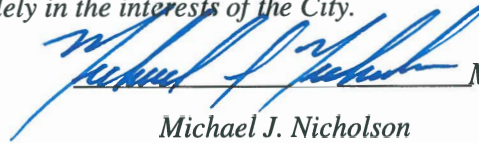
GARDNER, MA

City of Gardner

CERTIFICATE OF APPOINTMENT

I appoint Rick Germano to the position of Local Inspector, and I certify

that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council: \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan  
City Clerk

Expires: January 4, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named Rick Germano and made oath that he/she would faithfully and impartially perform the duties of the office of Local Inspector according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

January 4, 2024

RECEIVED

2024 JAN 11 AM 8:40

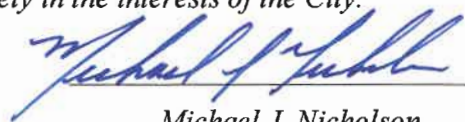
# Commonwealth of Massachusetts

CITY OF WORCESTER  
Worcester County  
GARDNER, MA

City of Gardner

## CERTIFICATE OF APPOINTMENT

I appoint **James E. Imprescia** to the position of **Plumbing & Gas Inspector**, and I certify that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

  
\_\_\_\_\_  
Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
City Clerk  
Titi Siriphan

Expires: January 4, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named **James E. Imprescia** and made oath that he/she would faithfully and impartially perform the duties of the office of **Plumbing and Gas Inspector** according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

RECEIVED

January 8, 2024

2024 JAN 11 AM 9:47

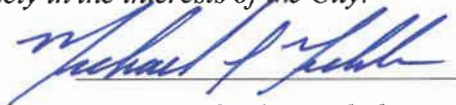
Commonwealth of Massachusetts

Worcester County  
CITY CLERK'S OFFICE  
GARDNER, MA

City of Gardner

CERTIFICATE OF APPOINTMENT

I appoint **Timothy Horrigan** to the position of **Member, Redevelopment Authority**, and I certify that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan  
City Clerk

Expires: January 8, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named **Timothy Horrigan** and made oath that he/she would faithfully and impartially perform the duties of the office of **Member, Revvelopment Authority** according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

March 4, 2024

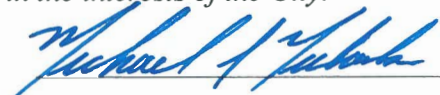
*Commonwealth of Massachusetts*

*City of Gardner*

**CERTIFICATE OF APPOINTMENT**

I appoint Linda Dembek to the position of Member, Disability Commission, and I certify

that in my opinion he/she is a person specially fitted by education, training, or experience to perform the duties of said office, and that I make the appointment solely in the interests of the City.

 Mayor  
Michael J. Nicholson

Confirmed by City Council \_\_\_\_\_

\_\_\_\_\_  
Titi Siriphan  
City Clerk

Expires: March 4, 2027

Worcester, ss., \_\_\_\_\_

Then personally appeared the above named Linda Dembek and made oath that he/she would faithfully and impartially perform the duties of the office of Member, Disability Commission according to law and the best of his/her abilities.

Before me,  
\_\_\_\_\_  
City Clerk

Chapter 303 Acts of 1975  
and  
Chapter 409 Acts of 1983

Received \_\_\_\_\_

RECEIVED  
2024 MAR -4 PM 1:01  
Worcester County  
CITY CLERK'S OFFICE  
GARDNER, MA

AN ORDINACNE TO AMEND THE CODE OF THE CITY OF GARDNER CHAPTER 600, ENTITLED  
“VEHICLES AND TRAFFIC”, SECTION 24, ENTITLED “PARKING PROHIBITED ON CERTAIN STREETS”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GARDNER AS FOLLOWS:

SECTION 1: Section 24, of Chapter 600 of the Code of the City of Gardner, entitled “Parking Prohibited on Certain Streets” by amended by adding the following

| <u>Name of Street</u> | <u>Side</u> | <u>Location</u>                                       |
|-----------------------|-------------|-------------------------------------------------------|
| Comee St              | West        | Entire Length                                         |
| Comee St              | East        | From Pearl Street southerly for a distance of 30 feet |





# CITY OF GARDNER POLICE DEPARTMENT

200 Main Street • Gardner, Massachusetts 01440

**Emergency-Dial 911**

Main line: (978) 632-5600

Fax Line: (978) 630-4027



## TRAFFIC COMMISSION - MEETING MINUTES

Date: Thursday August 10, 2023 Time: 10am

Location: Community Classroom, GPD

Provided by Dept. Chief of Police Nick Maroni

1. Members in attendance: Call to Order: 10:03 am by D.C. Nicholas Maroni  
Dane Arnold – Director of DPW  
Rob Oliva – City Engineer  
Josh Cormier – Director of Civil Enforcement  
Craig Cormier – Councilor at large

Member(s) not in attendance- Trevor Beauregard

2. Waive reading / acceptance of meeting minutes from April 24, 2023
  - a. Motion by Dane, 2<sup>nd</sup> by Rob, All in favor – Unanimous.
3. Rob- updated on flashing school zone signs on Catherine St
  - a. Future updates to city ordinance to define current school zones.
4. Gardner ale house renting a parking spot on parker St to designate as Pick up parking.
  - a. Josh- if allowed would this cause other businesses to ask too.
  - b. Dane-not in favor, large parking area behind business and across the street
  - c. Nick- limited parking already in the downtown area
  - d. Dane motion to not allow pick up parking for all of downtown, Rob 2<sup>nd</sup>, unanimous vote.
5. Pedestrian traffic concerns with new Tap House going in at Bullnose Park.
  - a. Rob- ask Tap house to help enhance crosswalks in area, flashing lights, push button to activate when pedestrians cross. Recommends city work with building owner to install flashing lights
6. New School Traffic and speeding on Catherine St.
  - a. Dane worked with school on new traffic pattern for drop off and pick up that should cut down on traffic. Tabled until start of school to see how it works.
7. Eliminate Parking Spot on Central St near the cross walk at Lake St on the Southwest travel side of Central St so pedestrians can be seen by motor vehicles.
  - a. Dane motioned, Josh 2<sup>nd</sup> All in Favor-Unanimous
  - b. Forwarded to Public Safety Committee
8. Remove handicap spot in front of 144 Central St and recommend city council to approve new Handicap spots on Central St at Monument Park.
  - a. Dane motioned, Josh 2<sup>nd</sup>, all in favor, unanimous.
  - b. Forwarded to Public Safety Committee
  - c. Let property owner know about removing Handicap spot in front of 144 Central.

9. Eliminate parking spot in front of crosswalk on west bound side of East Broadway at Prospect St so motor vehicles can see pedestrians in the cross walk.
  - a. Dane motioned, Rob 2<sup>nd</sup> all in favor, unanimous.
  - b. Forwarded to Public Safety Committee.
  
10. New Business
  - a. Rob suggested making whole length of westside of Comee St no parking and making no parking 30 ft from stop sign on east side heading from Pearl St
    - i. Dane motioned, Josh 2<sup>nd</sup> all in favor, unanimous will be forwarded to public safety committee.
  - b. Speeding on Elm St & Lawrence St, request more enforcement with school starting.
  - c. Craig asked about speeding issues on Chesley St
    - i. Nick stated Officers did enforcement in that area and we have not received any further complaints.

Conclusion: At 10:56 am Dane made a motion to adjourn the meeting, seconded by Craig

All in favor - Unanimous

Next Traffic Committee Meeting Schedule: TBD

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER CHAPTER 600, ENTITLED  
“VEHICLES AND TRAFFIC”, SECTION 24, ENTITLED “PARKING PROHIBITED ON CERTAIN STREETS”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GARDNER AS FOLLOWS:

SECTION 1: Section 24, of Chapter 600 of the Code of the City of Gardner, entitled “Parking Prohibited on Certain Streets” be amended by adding the following

| <u>Name of Street</u> | <u>Side</u> | <u>Location</u>                                        |
|-----------------------|-------------|--------------------------------------------------------|
| Douglas Rd            | South       | From Coleman Street westerly for a distance of 30 feet |



CITY OF GARDNER POLICE DEPARTMENT  
 200 Main Street  
 Gardner, MA 01440  
 Phone (978) 632-5600  
 Fax (978) 630-9045



Eric P. McAvene  
 Chief of Police

Nicholas P. Maroni  
 Deputy Chief of Police

Date: 12/5/2023

To Councilor Cormier, Committee Chairman, and members of the Public Safety Committee,

The Traffic Committee met on November 28, 2023 and discussed a few changes and recommendations to increase the safety of the City's roadways. The following are the changes and recommendations the Traffic Committee voted on, unanimously (6 of 6) to send to the Public Safety Committee for review.

1. City Ordinance change to §600-24 (Parking prohibited on certain Streets) due to parking spots being eliminated by new construction around Monument Park.

| <b>Name of Street</b> | <b>Side</b> | <b>Location</b>                   |
|-----------------------|-------------|-----------------------------------|
| Park Street           | South       | From Cottage Street to Central St |

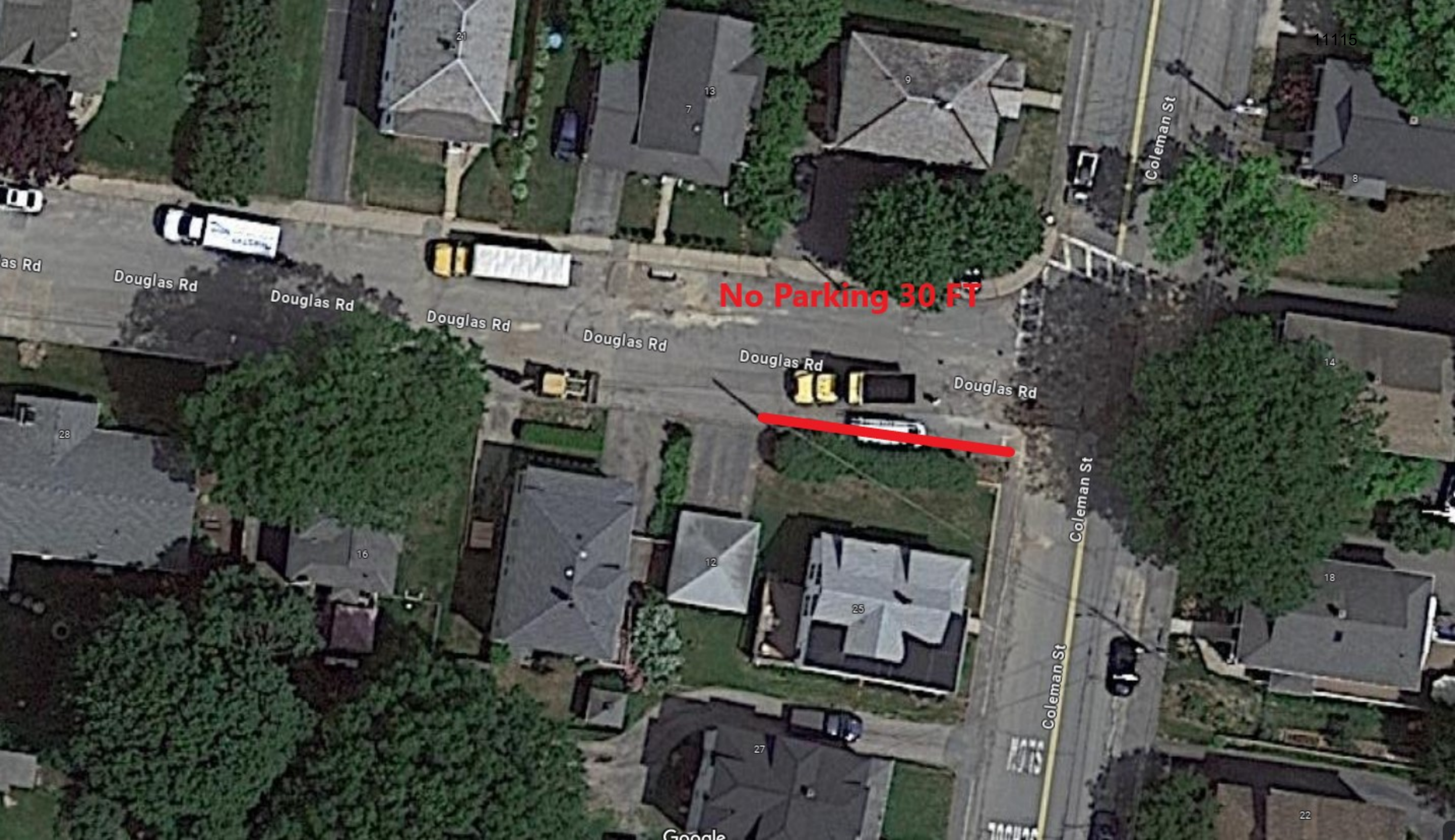
2. Temporary 60 Day restricted parking trial on the North side of Edgell St to Westford St.
3. Recommended eliminating parking 30 ft southerly side of Douglas Rd.

The commission appreciates your attention to these matters and members can be made available if further clarification is needed. Photos of the proposed areas have been attached.

Respectfully Submitted,

Nicholas Maroni  
 Deputy Chief of Police/ Traffic Committee Commissioner

CC: Traffic Commission members, City Clerk



No Parking 30 FT

Douglas Rd

Douglas Rd

Douglas Rd

Douglas Rd

Douglas Rd

Douglas Rd

Coleman St

Coleman St

Coleman St

Cherry St

Westford St

Comee St

**No parking**

Edgell St

Edgell St

Edgell St

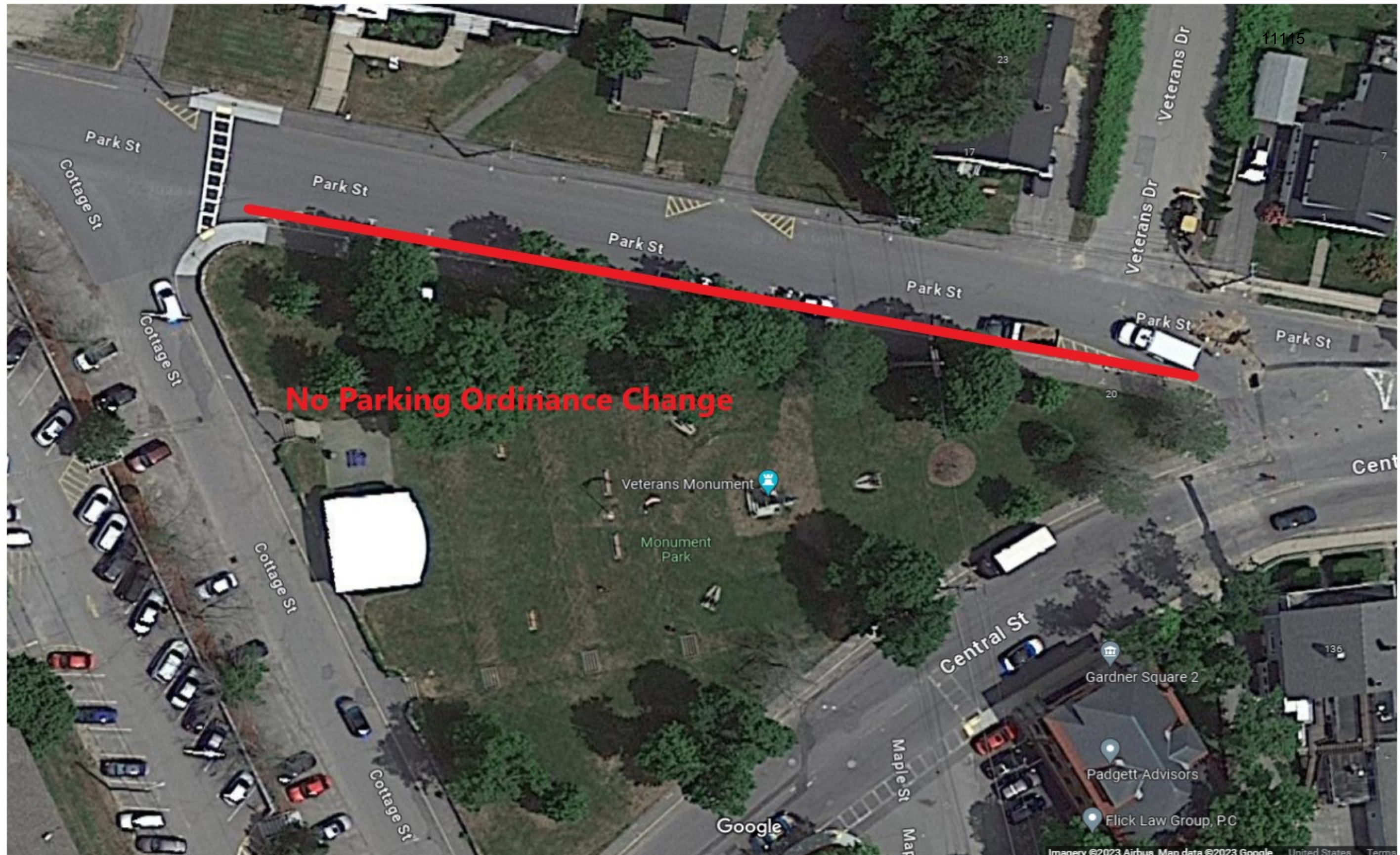
Lawrence St

Westford St

Edgell St

Edgell St





**No Parking Ordinance Change**

Veterans Monument

Monument Park

Central St

Gardner Square 2

Padgett Advisors

Flick Law Group, P.C

Google

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER CHAPTER 600, ENTITLED  
“VEHICLES AND TRAFFIC”, SECTION 41, ENTITLED “HANDICAPPED PARKING”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GARDNER AS FOLLOWS:

SECTION 1: Section 41, of Chapter 600 of the Code of the City of Gardner, entitled  
“Handicapped parking” be amended by removing the following

| <u>Name of Street</u> | <u>Side</u> | <u>Location</u>                                                                         |
|-----------------------|-------------|-----------------------------------------------------------------------------------------|
| Central St            | South       | From a point 33 feet from the corner of<br>Maple Street easterly for 40 feet (2 spaces) |



AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER CHAPTER 600, ENTITLED  
“VEHICLES AND TRAFFIC”, SECTION 24, ENTITLED “PARKING PROHIBITED ON CERTAIN STREETS”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GARDNER AS FOLLOWS:

SECTION 1: Section 24, of Chapter 600 of the Code of the City of Gardner, entitled “Parking Prohibited on Certain Streets” be amended by adding the following

| <u>Name of Street</u> | <u>Side</u> | <u>Location</u>                    |
|-----------------------|-------------|------------------------------------|
| Edgell Street         | North       | From Elm Street to Lawrence Street |

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER CHAPTER 600, ENTITLED  
“VEHICLES AND TRAFFIC”, SECTION 24, ENTITLED “PARKING PROHIBITED ON CERTAIN STREETS”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GARDNER AS FOLLOWS:

SECTION 1: Section 24, of Chapter 600 of the Code of the City of Gardner, entitled “Parking Prohibited on Certain Streets” be amended by adding the following

| <u>Name of Street</u> | <u>Side</u> | <u>Location</u>                       |
|-----------------------|-------------|---------------------------------------|
| Park St               | South       | From Cottage Street to Central Street |

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER CHAPTER 600, ENTITLED  
“VEHICLES AND TRAFFIC”, SECTION 24, ENTITLED “PARKING PROHIBITED ON CERTAIN STREETS”

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GARDNER AS FOLLOWS:

SECTION 1: Section 24, of Chapter 600 of the Code of the City of Gardner, entitled “Parking Prohibited on Certain Streets” be amended by adding the following

| <u>Name of Street</u> | <u>Side</u> | <u>Location</u>                                               |
|-----------------------|-------------|---------------------------------------------------------------|
| Pine St               | West        | From West Lynde Street southerly for a<br>Distance of 50 feet |



**CITY OF GARDNER**  
**MASSACHUSETTS 01440-2630**

OFFICE OF THE  
**CITY CLERK**

Room 121, City Hall  
Tel (978) 630-4058  
Fax (978) 630-2589

---

**NOTICE TO ABUTTERS**

March 11, 2024

TO ABUTTERS AND OTHER INTERESTED PARTIES:

Pursuant to the provisions of M.G.L., c. 166, §22, you are hereby notified that a Public Hearing will be conducted on **MONDAY, MARCH 18, 2024 at 7:30 o'clock P.M.** on the petition of Massachusetts Electric Company, d/b/a NATIONAL GRID and VERIZON NEW ENGLAND, for permission to locate poles, wires, and fixtures, including the necessary sustaining and protecting fixtures, along and across the following public ways:

ALLEN STREET – A Petition by National Grid and Verizon New England, Inc., - to install 1 Jointly Owned Pole on Allen Street beginning at a point approximately 430 feet west of the centerline of the intersection of Allen Street and Winslow Street. Install 1 Jointly Owned Pole #7 for new houses.

A sketch of the proposed pole location is attached for your edification.

CITY COUNCIL OF GARDNER

By: TITI SIRIPHAN  
City Clerk

**ENGINEERING DEPARTMENT****CITY OF GARDNER**

50 Manca Drive, Gardner MA 01440

Robert E. Oliva, City Engineer  
Telephone (978) 630-8195  
roliva@gardner-ma.gov

---

**PROJECT REVIEW MEMORANDUM**

**To:** Elizabeth Kazinskas, Council President

**Cc:** Dane Arnold, DPW Director  
Titi Siriphan, City Clerk

**From:** Robert Oliva – City Engineer *REO*

**Date:** March 12, 2024

**Project:** National Grid City Council Pole Petition – Allen Street  
Council Item #11199

National Grid has submitted a pole petition for adding a new pole on Allen Street for the purpose of servicing two new house lots. It should be noted that while the petition does not state it explicitly, the sketch included with the petition indicates a proposed guy wire to support this pole. I would recommend including approval of the guy wire in any vote taken on the petition.

I have inspected the proposed location, reviewed the petition application, and have no other comment on the petition at this time.

**nationalgrid**

RECEIVED  
2024 FEB 21 PM 3:43  
CITY CLERK'S OFFICE  
GARDNER, MA

January 26, 2024

City of Gardner

To Whom It May Concern:

Enclosed please find a petition of NATIONAL GRID and VERIZON, covering joint NATIONAL GRID-VERIZON pole location(s)

If you have any questions regarding this permit please contact:

Please notify National Grid's Vincent LoGuidice of the hearing date / time.  
If this petition meets with your approval, please return an executed copy to each of the above named Companies.

National Grid Contact: Vincent LoGuidice; 1101 Turnpike Street; North Andover, MA 01845. Phone 978-725-1392.

Very truly yours,

Patrick Shea  
Supervisor, Distribution Design

Enclosures

RECEIVED

2024 FEB 21 PM 3:43

CITY ENGINEER'S OFFICE  
GARDNER, MA

Questions contact – Will Fontaine 508-414-7308

**PETITION FOR JOINT OR IDENTICAL POLE LOCATIONS**

North Andover, Massachusetts

To the City Council  
Of Gardner, Massachusetts

Massachusetts Electric Company d/b/a National Grid and Verizon New England, Inc requests permission to locate poles, wires, and fixtures, including the necessary sustaining and protecting fixtures, along and across the following public way:

Allen St - National Grid to install 1 JO Pole on Allen St beginning at a point approximately 430 feet west of the centerline of the intersection of Allen St and Winslow St. Install 1 JO Pole # 7 for new houses.

Location approximately as shown on plan attached.

Wherefore it prays that after due notice and hearing as provided by law, it be granted a location for and permission to erect and maintain poles and wires, together with such sustaining and protecting fixtures as it may find necessary, said poles to be erected substantially in accordance with the plan filed herewith marked – Allen St - Gardner - Massachusetts.

No. 30922033 January 26, 2024

Also for permission to lay and maintain underground laterals, cables, and wires in the above or intersecting public ways for the purpose of making connections with such poles and buildings as each of said petitioners may desire for distributing purposes.

Your petitioner agrees to reserve space for one cross-arm at a suitable point on each of said poles for the fire, police, telephone, and telegraph signal wires belonging to the municipality and used by it exclusively for municipal purposes.

Massachusetts Electric Company d/b/a  
NATIONAL GRID *Pat Shea*

BY \_\_\_\_\_  
Engineering Department

VERIZON NEW ENGLAND, INC.

BY \_\_\_\_\_  
Manager / Right of Way

RECEIVED

2024 FEB 21 PM 3:43

CITY CLERK'S OFFICE  
GARDNER, MA

**ORDER FOR JOINT OR IDENTICAL POLE LOCATIONS**

To the City Council - Gardner, Massachusetts

Notice having been given and public hearing held, as provided by law, IT IS HEREBY ORDERED: that Massachusetts Electric Company d/b/a National Grid and VERIZON NEW ENGLAND INC. (formerly known as NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY) be and they are hereby granted joint or identical locations for and permission to erect and maintain poles and wires to be placed thereon, together with such sustaining and protecting fixtures as said Companies may deem necessary, in the public way or ways hereinafter referred to, as requested in petition of said Companies dated the 26th day of January, 2024.

All construction under this order shall be in accordance with the following conditions:

Poles shall be of sound timber, and reasonable straight, and shall be set substantially at the points indicated upon the plan marked – Allen St - Gardner - Massachusetts.

No. 30922033 Dated January 26, 2024. Filed with this order.

There may be attached to said poles by Massachusetts Electric Company d/b/a National Grid and Verizon New England Inc. such wires, cables, and fixtures as needed in their business and all of said wires and cables shall be placed at a height of not less than twenty (20) feet from the ground.

The following are the public ways or part of ways along which the poles above referred to may be erected, and the number of poles which may be erected thereon under this order:

Allen St - National Grid to install 1 JO Pole on Allen St beginning at a point approximately 430 feet west of the centerline of the intersection of Allen St and Winslow St. Install 1 JO Pole # 7 for new houses.

Also for permission to lay and maintain underground laterals, cables, and wires in the above or intersecting public ways for the purpose of making connections with such poles and buildings as each of said petitioners may desire for distributing purposes.

I hereby certify that the foregoing order was adopted at a meeting of the of the City/Town of \_\_\_\_\_, Massachusetts held on the \_\_\_\_\_ day of \_\_\_\_\_ 20 .

\_\_\_\_\_  
Massachusetts City/Town Clerk.  
20 .

Received and entered in the records of location orders of the City/Town of \_\_\_\_\_  
Book \_\_\_\_\_ Page \_\_\_\_\_

Attest:  
City/Town Clerk



I hereby certify that on \_\_\_\_\_ 20\_\_\_\_, at \_\_\_\_\_ o'clock, M  
at \_\_\_\_\_ a public hearing was held on the petition of  
Massachusetts Electric Company d/b/a National Grid and VERIZON NEW ENGLAND, INC.

for permission to erect the poles, wires, and fixtures described in the order herewith recorded, and  
that we mailed at least seven days before said hearing a written notice of the time and place of said  
hearing to each of the owners of real estate (as determined by the last preceding assessment for  
taxation) along the ways or parts of ways upon which the Company is permitted to erect  
poles, wires, and fixtures under said order. And that thereupon said order was duly adopted.

City/Town Clerk.

.....  
.....  
.....  
.....

Board or Council of Town or City, Massachusetts

CERTIFICATE

I hereby certify that the foregoing is a true copy of the location order and certificate of  
hearing with notice adopted by the \_\_\_\_\_ of the City of \_\_\_\_\_  
Massachusetts, on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_, and recorded with the  
records of location orders of the said City, Book \_\_\_\_\_, Page \_\_\_\_\_. This certified copy  
is made under the provisions of Chapter 166 of General Laws and any additions thereto or  
amendments thereof.

Attest:  
City/Town Clerk

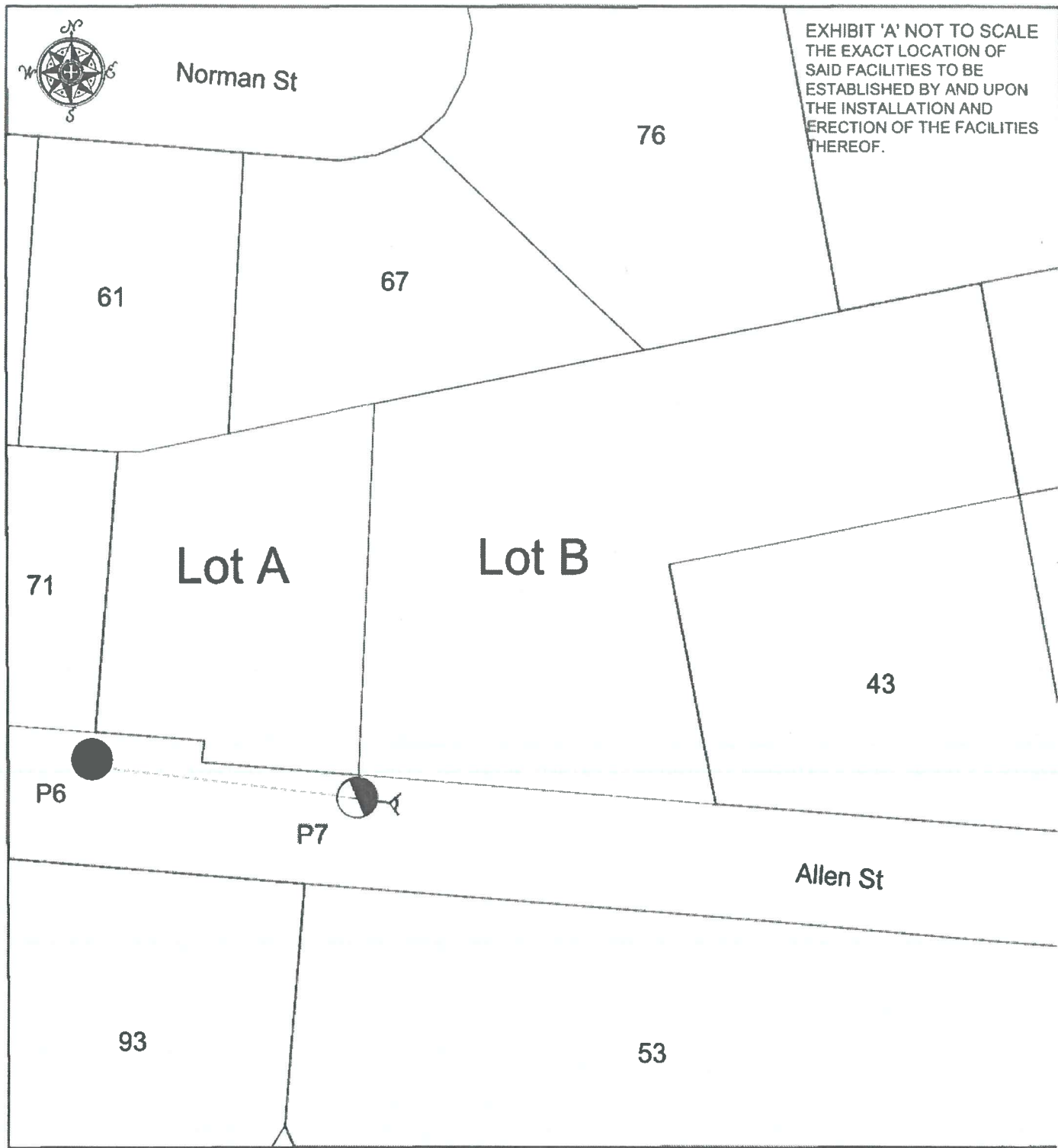


EXHIBIT 'A' NOT TO SCALE  
 THE EXACT LOCATION OF  
 SAID FACILITIES TO BE  
 ESTABLISHED BY AND UPON  
 THE INSTALLATION AND  
 ERECTION OF THE FACILITIES  
 THEREOF.

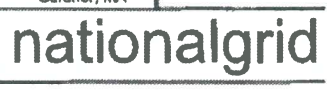
LEGEND

- Existing JO POLE
- ◐ Proposed JO Pole
- ⌵ Proposed Anchor/Guy
- Proposed OH Wire

Petition Sketch

Date: 1/22/24  
 Designer: Will Fontaine  
 W/R: 30922033

Lots A & B Allen St  
 Installing 1 new JO pole to serve 2 new houses





**City of Gardner - *Executive Department***  
**Mayor Michael J. Nicholson**

March 12, 2024

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant Street  
 Gardner, MA 01440

RECEIVED  
 2024 MAR 14 PM 12:49  
 CITY OF GARDNER'S OFFICE  
 GARDNER, MA

RE: An Ordinance to Amend the Code of the City of Gardner, to add a new Chapter 15 to be entitled "Agricultural Commission"

Dear Madam President and Councilors,

Recently, a group of residents have created a grassroots group to advocate for the creation of an agricultural commission in the City to be created under the provisions of the General Laws of the Commonwealth.

The attached ordinance proposal is being submitted to following this group's advocacy efforts.

Copies of the petitions and letters of support received by the Administration are attached to this correspondence, as well as the provisions of Section 8L of Chapter 40 of the General Laws.

Respectfully submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

**AN ORDINANCE TO AMEND THE CODE OF THE CITY OF GARDNER TO CREATE A NEW CHAPTER 15 TO BE ENTITLED, "AGRICULTURAL COMMISSION"**

Be it ordained by the City Council of the City of Gardner as follows:

**Section 1:** That a new Chapter 15 be added to the Code of the City of Gardner, to be entitled, "Agricultural Commission" as follows:

**Section I: Name**

There is hereby established an Agricultural Commission in the City of Gardner.

**Section II: Purpose**

The purpose of the Agricultural Commission is to support, encourage, and promote agriculture within the City of Gardner, and shall promote agricultural-based economic opportunities in the City. The Agricultural Commission shall also focus on improving access to fresh and local produce, providing oversight for the operation of a farmers market, and enabling community educational events.

**Section III: Establishment and Authority**

1. The Agricultural Commission is hereby established in accordance with the provisions of M.G.L. Chapter 40, Section 8 (L).
2. The Agricultural Commission shall have the authority to:
  - a. Investigate, study, and make recommendations concerning agricultural issues within the City of Gardner and advise the Mayor, Planning Board, Zoning Board of Appeals, Conservation Commission, Board of Health, Board of Assessors, and other local organizations on projects and activities.
  - b. Oversee, engage, and promote agricultural-based economic opportunities.
  - c. Oversee and support the operations of a farmers market within the city.
  - d. Collaborate with local farmers, businesses, and educational institutions to enhance the agricultural community with programs and events.
  - e. Act as mediators, advocates, educators and/or negotiators on farming issues.
  - f. Reporting on its projects and activities on an annual basis within the Annual Report of the City

**Section IV: Membership**

1. The Commission will consist of five resident members including members from the active farming community of Gardner, appointed by the Mayor and confirmed by majority vote of the City Council.
2. Members will be appointed for one-year terms and are eligible to be re-appointed. Up to five alternates may also be appointed by the Mayor, subject to confirmation by the City Council, each for one-year terms.

3. Members of the Agricultural Commission shall be residents of the City of Gardner, with a demonstrated interest or experience in agriculture, business, education, or related fields.
4. Members may include representatives from local farming communities, educational institutions, business owners, and concerned citizens.

#### Section V: Meetings and Quorum

1. The Agricultural Commission shall meet at least 10 times per year.
2. A quorum for Agricultural Commission meetings shall be 3 members.

#### Section VI: Officers

1. The Agricultural Commission shall elect officers annually, including a Chairperson, Vice Chairperson, and Secretary.
2. The Chairperson shall preside over meetings, the Vice Chairperson shall assume the duties of the Chairperson in their absence, and the Secretary shall keep records of Agricultural Commission proceedings and post minutes.
3. The Agricultural Commission Chairperson shall not be eligible for longer than three consecutive years.

#### Section VII: Duties and Responsibilities

1. Agricultural Education:
  - a. Promote educational programs that increase awareness of agriculture and its importance in the community.
  - b. Collaborate and support the local schools on agricultural programs.
  - c. Identify alternative ways to promote and provide access to gardening space and fresh produce for the city residents.
2. Supporting Local Agriculture:
  - a. Advocate for policies that support local farmers and agricultural businesses.
  - b. Explore opportunities for agricultural grants, incentives, and funding.
3. Farmers Market Oversight:
  - a. Oversee and explore new farmers market opportunities in the City
  - b. Work with local vendors and stakeholders to organize and oversee the farmers market.
  - c. Establish and enforce guidelines for market vendors and oversee market manager.
4. Improving Access to Fresh Produce:
  - a. Explore initiatives to increase access to fresh and locally grown produce for all residents, including underserved populations.
  - b. Collaborate with local organizations to implement programs like community gardens or food assistance programs.

**Section 2:** That this ordinance shall take effect upon passage and publication as required by law.





Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,

*Shelby Chappell*

Date 12/14/23

Your Name Shelby Chappell

Address 547 Partridge St. Gardner, MA 01440



Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. In addition to expressing my support, I would like to express my interest in participating on the AgCom to contribute actively to this essential community initiative.

I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely, *Kendal M. Royer*

Date 12/14/23

Your Name Kendal M. Royer

Address 53 Olde Colonial Drive, Unit #3  
Gardner, MA

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. In addition to expressing my support, I would like to express my interest in participating on the AgCom to contribute actively to this essential community initiative.

I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,

Date 12/14/2023

Your Name Natalia Hutton

Address 28 Wasq Street, Gardner, MA 01440-1845

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. In addition to expressing my support, I would like to express my interest in participating on the AgCom to contribute actively to this essential community initiative.

I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,

Date 12/14/2023  
Your Name Japhet Huth  
Address 28 Wasa Street, Gardner, MA 01440-1845

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,

Date 12/14/23

Your Name Patricia A. Bergstrom Patricia A. Bergstrom

Address 194 Central St #126, Gardner MA 01440

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.


The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our city. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the City Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,



Date 12-16-23

Your Name

Tommy Erdmann

Address

183 Regan Street, Gardner

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our city. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the City Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,



Date 12/21/23

Your Name Jason Bosse

Address 435 Partridge St, Gardner MA 01440

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Dear Mayor Mike,

As a proud resident of Gardner, I am wholeheartedly in favor of establishing a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Gardner, contrary to common misconceptions, is home to a thriving agricultural sector that deserves acknowledgment.

The development of clear by-laws by the AgCom is crucial to ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement. It aligns perfectly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Moreover, integrating educational outreach initiatives will be pivotal in dispelling misconceptions about the absence of farms in our city. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the City Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,

*Carolyn J Meany*

Date 12/21/2023

Your Name Carolyn Meany

Address 414 Partridge St. Gardner, MA 01440

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud business owner in Gardner, I wholeheartedly support the establishment of a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Contrary to common misconceptions, Gardner boasts a thriving agricultural sector that deserves acknowledgment.


The creation of clear by-laws by the AgCom is vital for ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement, aligning seamlessly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Furthermore, the integration of educational outreach initiatives will play a pivotal role in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,

Date 12/12/23  
Your Name   
Business Name CrossFit 696  
Address 696 West Broadway



Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Proposal for Gardner Agricultural Commission - Farmers' Market Oversight and Education

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

Dear Mayor Mike,

As a proud business owner in Gardner, I wholeheartedly support the establishment of a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Contrary to common misconceptions, Gardner boasts a thriving agricultural sector that deserves acknowledgment.

The creation of clear by-laws by the AgCom is vital for ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement, aligning seamlessly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Furthermore, the integration of educational outreach initiatives will play a pivotal role in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural community. I urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank you for your time and consideration.

Sincerely,



Date 12/14/2003

Your Name ANNE LEBLANC

Business Name JOHN'S SPORT SHOP

Address 38 MAIN ST GARDNER

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Support for Gardner Agricultural Commission (AgCom)

Dear Mayor Mike,

*VP of MAAC, VP WLFB, VC Sterling Ag Comm. member LFW Steering Comm.*

I am writing as the ~~President of Sterling Ag, Mass Farm Bureau~~ and Owner of Pineo Family Farm, to express ~~our~~<sup>my</sup> strong support for the establishment of the Gardner Agricultural Commission (AgCom) and to their oversight of the Gardner Farmers Market. We believe this initiative aligns seamlessly with our shared commitment to promoting equitable access to healthy food and fostering environmental sustainability.

*VP MAAC VP Ware County*

Through my role as ~~President of Sterling Ag and Mass Farm Bureau~~, I have dedicated myself to advancing the interests of local farmers and promoting sustainable agricultural practices. The Gardner AgCom and Farmers Market represent a significant step towards realizing our common objectives and fulfilling our mission.

The goals outlined by the Gardner AgCom, particularly making fresh, healthy food more accessible, improving well-being, and building community pride and connections, deeply resonate with my dedication to supporting local farmers and sustainable agriculture.

The strategies drafted for the Gardner AgCom, such as providing resources for community gardening, promoting sustainable food practices, and facilitating direct-to-consumer sales of affordable and healthy food, strongly align with our vision for a thriving agricultural community.

I am excited about the positive impact the Gardner AgCom and Farmers Market can have on the community and am eager to collaborate in any capacity to ensure its success. I am prepared to provide support, share resources, and actively engage in initiatives that promote healthy people and healthy communities.

Thank you for your commitment to this valuable project, and we look forward to the positive changes it will bring to the community.

Sincerely,

*Michael S. Pineo*

~~Mike Pineo~~

Pineo Family Farm  
~~MA Farm Bureau~~

~~Sterling Agriculture Commission President~~  
~~President, Sterling Agricultural Commission~~

978-833-6574

*MAAC VP Ware County Farm Bureau VC Sterling Ag Comm. Member LFW Steering Committee*

Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440

Subject: Support for Gardner Agricultural Commission (AgCom) Proposal

December 17, 2023

Dear Mayor Nicholson,

As a recent purchaser of a farm and garden business in Gardner, we wholeheartedly support the establishment of a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing the Gardner's farmers' market, crafting essential by-laws, and integrating agricultural educational outreach. Contrary to common misconceptions, Gardner boasts a thriving agricultural sector that deserves acknowledgment. We know because a lot of that energy flows through our store.

The creation of clear by-laws by the AgCom is vital for ensuring the fair and effective operation of Gardner's farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement, aligning seamlessly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Furthermore, the integration of educational outreach initiatives will play a pivotal role in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts will spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

We're confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of Gardner's agricultural community. We urge the Town Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to locally grown products of all kinds from food to flowers, fibers to forage, fats to fuel.

Thank you for your time and consideration.

Sincerely,



ML Altobelli

The Good Earth Farm and Garden Center

633 West Broadway

Gardner, MA 01440



Mayor Mike Nicholson Office of the Mayor of Gardner, MA, 01440  
Subject: Letter of Support for Gardner Agricultural Commission (AgCom)

Dear Mayor Mike,

I am writing this letter on behalf of Growing Places to express our wholehearted support for the establishment of the Gardner AgCom. We believe that this initiative aligns seamlessly with our shared mission and goals in promoting equitable access to healthy food and environmental sustainability.

At Growing Places, our mission is to inspire and connect the North Central MA community to create equitable access to healthy food and environmental sustainability through education, collaboration and advocacy. The Gardner AgCom represents a crucial step towards achieving our shared goals and fulfilling our mission.

The goals outlined by the Gardner AgCom, particularly in supporting the small farmers and making fresh, healthy food more accessible, improving well-being, and building community pride and connections, resonate deeply with our organizational objectives. We understand the importance of fostering healthy habits, increasing social connections, and advocating for a socially just regional food system.

The strategies employed by the Gardner AgCom, including providing educational resources for our community, promoting sustainable food practices, and increasing access to fresh affordable healthy local food, strongly align with our values and direct services. We appreciate the commitment to building cultural knowledge and competency, as well as securing the necessary resources to serve the mission effectively.

We are excited about the positive impact the Gardner AgCom can have on the community and look forward to aligning our efforts to ensure its success. Thank you for your commitment to our local food system and this valuable policy and system change for the City.

Sincerely,

A handwritten signature in black ink, appearing to read "Ayn Yeagle". The signature is fluid and cursive, with a large loop at the end.

Date: 12/21/2023

Name: Ayn Yeagle - Growing Places, Executive Director

Address: 325 Lindell Ave, Leominster, MA 01453

208 Coleman Street  
Gardner, MA 01440  
P: 978-632-0934  
F: 978-630-3337



11211

I/DD Services  
SUD Services  
Transit Services  
[www.gaamha.org](http://www.gaamha.org)

December 12, 2023

Mayor Michael J. Nicholson  
City of Gardner  
95 Pleasant St.  
Room 125  
Gardner, MA 01440

Dear Mayor Nicholson,

I am writing to you to express GAAMHA's emphatic support for the establishment of a Gardner Agricultural Commission (AgCom) with a specific focus on overseeing our farmers' market, crafting essential by-laws, and integrating educational outreach. Contrary to common misconceptions, Gardner boasts a thriving agricultural sector that deserves acknowledgment.

As you are aware, GAAMHA is an active participant in this sector and is using agriculture as a modality to improve the lives of local youth and adults experiencing challenges related to substance use and mental health. Our program participants at our Evergreen Grove campus on Green St have recently begun growing specific crops in collaboration with Growing Places which will be made available to local residents and create revenues that will help support our non-profit mission. Additionally, GAAMHA is currently exploring our capacity to act as an institutional purchaser of locally grown produce in an effort to provide healthy, locally grown food for our residential programs and strengthen our local economy.

The creation of clear by-laws by the AgCom is vital for ensuring the fair and effective operation of our farmers' market. This initiative will actively support local farmers, improve access to locally sourced foods, and enhance community engagement, aligning seamlessly with AgCom's broader mission to provide a local voice for farmers and promote the visibility of farming in our community.

Furthermore, the integration of educational outreach initiatives will play a pivotal role in dispelling misconceptions about the absence of farms in our town. The AgCom's efforts can spotlight the diverse agricultural activities taking place, fostering a more informed understanding among residents.

I am confident that the Gardner AgCom, with its emphasis on farmers' market oversight and education, will significantly contribute to the growth and recognition of our local agricultural

208 Coleman Street  
Gardner, MA 01440  
P: 978-632-0934  
F: 978-630-3337



11211

I/DD Services  
SUD Services  
Transit Services  
[www.gaamha.org](http://www.gaamha.org)

community. I urge the City Council to consider and endorse this comprehensive proposal, recognizing its potential to showcase Gardner's agricultural richness and improve access to these valuable resources.

Thank You,

A handwritten signature in black ink, appearing to read 'S.P.H.', is positioned above the typed name.

Shawn P. Hayden, LADC-II  
Vice President

**Part I** ADMINISTRATION OF THE GOVERNMENT**Title VII** CITIES, TOWNS AND DISTRICTS**Chapter 40** POWERS AND DUTIES OF CITIES AND TOWNS**Section 8L** MUNICIPAL AGRICULTURAL COMMISSION

Section 8L. (a) For the purposes of this section "farming" and "agriculture" shall have the same meaning as ascribed to them in section 1A of chapter 128.

(b) A municipality which accepts this section may establish a municipal agricultural commission to promote and develop the agricultural resources of the municipality. Unless otherwise restricted by law, a municipal agricultural commission may: (i) buy, hold, manage, license or lease land for agricultural purposes; (ii) educate the public on agricultural issues; (iii) advocate for farmers, farm businesses and farm interests; (iv) assist farmers in resolving municipal problems or conflicts related to farms; (v) seek to coordinate agricultural-related activities with other governmental bodies or unofficial local groups or organizations that promote agriculture; (vi) receive grants, gifts, bequests or devises of money or personal property of any nature and interests in real property in accordance with this section; (vii) apply for, receive, expend and act on behalf of the municipality in connection with federal and state grants or programs or private grants related to local agriculture, with the approval

of the mayor or city manager in a city or the board of selectmen in a town; and (viii) advertise, prepare, print and distribute books, maps, charts and pamphlets related to local agriculture that the municipal agricultural commission deems necessary for its work.

(c) A commission may conduct research and prepare agricultural-related plans, including a comprehensive local agricultural land plan which shall be, to the extent possible, consistent with any current town master plan and regional area plans. The plan shall show or identify: (i) agricultural land areas and facilities; (ii) matters which may be shown on a tract index under section 33 of chapter 184; (iii) acquisitions of interest in land under this section; (iv) municipal lands that are held as open space; (v) nonmunicipal land subject to legal requirements or restrictions to protect that land or use it for open space, conservation, recreation or agriculture; (vi) land that should be retained as a public necessity for agricultural use; and (vii) any other information that the commission determines to be relevant to local agricultural land use. The commission may amend the plan whenever necessary.

(d) The commission may appoint a chair, clerks, consultants and other employees and may contract for materials and services as it may require, subject to appropriation by the municipality.

(e) The commission shall keep accurate records of its meetings and actions and shall file an annual report with the clerk of the municipality. The commission's annual report shall be posted on the municipality's public website and, in a town, shall be printed in the annual town report for that year.



(f) A commission shall consist of not less than 3 nor more than 7 members who shall be residents of the municipality. A majority of members shall be farmers or employed in an agriculture-related field. If farmers or persons employed in agriculture are not available to serve on the commission, then the commission shall include a majority of members with knowledge and experience in agricultural practices or knowledge of related agricultural business. Each member of the commission shall serve for a term of 3 years; provided, however, that the initial members appointed under this section shall serve for terms of 1, 2 or 3 years and the terms shall be arranged by the appointing authority so that the terms of approximately 1/3 of the commission's members shall expire each year.

In a city, the members of a commission shall be appointed by the mayor unless otherwise provided by the city's charter; provided, however, that in a city having a Plan D or Plan E charter, the appointments shall be made by the city manager unless otherwise provided by the city's charter. In a town, the members of the commission shall be appointed after a public hearing by the board of selectmen; provided, however, that in a town having a town manager form of government, the appointments shall be made by the town manager subject to the approval of the board of selectmen.

A member of a commission may be removed for cause by the appointing authority after a public hearing if a hearing is requested by the member. A vacancy created by a member being removed for cause shall be filled by the appointing authority for the remainder of the unexpired term in the same manner as the original appointment.

(g) A commission may receive gifts, bequests or devises of personal property or interests in real property as described in this subsection in the name of the municipality, subject to the approval of the city council or board of selectmen, as the case may be. The commission may purchase interests in the land only with funds available to the commission. A city council or a town meeting may raise or transfer funds so that the commission may acquire in the name of the municipality, by option, purchase, lease or otherwise, the fee in the land or water rights, conservation or agricultural restrictions, easements or other contractual rights as may be necessary to acquire, maintain, improve, protect, limit the future use of or conserve and properly utilize open spaces in land and water areas within the municipality. The commission shall manage and control the interests in land acquired under this subsection. The commission shall not take or obtain land by eminent domain.

The commission shall adopt rules and regulations governing the use of land and water under its control and prescribe civil penalties, not exceeding a fine of \$100, for a violation.

(h) A municipality may appropriate money to an agricultural preservation fund of which the treasurer of the municipality shall be the custodian. The treasurer shall receive, deposit or invest the funds in savings banks, trust companies incorporated under the laws of the commonwealth, banking companies incorporated under the laws of the commonwealth which are members of the Federal Deposit Insurance Corporation or national banks or invest the funds in: (i) paid up shares and accounts of and in cooperative banks; (ii) shares of savings and loan associations; or (iii) shares of federal savings and loan associations doing business in the

commonwealth. Any income derived from deposits or investments under this subsection shall be credited to the fund. Money in the fund may be expended by the commission for any purpose authorized by this section.