

**TOWN OF NORTHBRIDGE
BOARD OF SELECTMEN'S MEETING
NORTHBRIDGE COMMUNITY TELEVISION / AMERICAN LEGION
198 CHURCH AVENUE - NORTHBRIDGE, MA 01534
March 23, 2020 at 7:00 PM**

PLEDGE OF ALLEGIANCE

I. APPROVAL OF MINUTES

II. PUBLIC HEARING

III. APPOINTMENTS/Resignations

IV. CITIZENS' COMMENTS/INPUT

V. DECISIONS:

- A. Declaration of Emergency (COVID-19)/Vote to approve
- B. Spring Annual Town Meeting [May 5, 2020]/Vote to sign warrant upon completion and final review by Town Counsel

VI. DISCUSSIONS

VII. TOWN MANAGER'S REPORT

VIII. SELECTMEN'S CONCERNS

IX. ITEMS FOR FUTURE AGENDA

X. CORRESPONDENCE

XI. EXECUTIVE SESSION

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



Bulletin

BUL-2020-01

Emergency Expenditures and Borrowing

TO: Local Officials
FROM: Marie Jane Handy, Director of Accounts
DATE: March 20, 2020
SUBJECT: **Emergency Expenditures Related to COVID-19 under G.L. c. 44, § 31 and
Emergency Short-term Borrowing under G.L. c. 44, § 8(9)**

This Bulletin provides guidance to local officials on emergency expenditures related to COVID-19 under G.L. c. 44, § 31. The provisions of G.L. c. 44, § 31 apply to cities, towns and special purpose districts as defined under G.L. c. 44, § 1, but do not apply to regional school districts.

Note – Legislation is pending which may affect the information contained in this Bulletin. If such legislation is approved, the Director will issue further guidance.

I. Emergency Liabilities in Excess of Appropriation

Under G.L. c. 44, § 31, no department financed by municipal revenue, or in whole or in part by taxation, of any city, town or special purpose district, except Boston, may incur liabilities in excess of appropriation “except in cases of major disaster, including, but not limited to, flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property, and then only upon a declaration by the governor of a state of emergency with respect to the disaster” On March 10, 2020, the Governor declared a state of emergency with regard to COVID-19. As a result, cities, towns and special purpose districts may expend from any available funds in the treasury in relation to the emergency without an appropriation by following the procedure described below.

II. Payment of Liabilities After Director’s Approval

Emergency liabilities in excess of appropriation may only be paid after written approval by the Director of Accounts (Director) of the Division of Local Services (DLS). Requests for written approval must be made by the entity’s chief executive officer (CEO). Under G.L. c. 4, § 7, clause Fifth B, the CEO is the mayor in a city and the selectboard in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter. In a district, the prudential committee, if any, otherwise the commissioners shall act as the CEO. The request must include the following:

- a spending estimate to address the emergency situation
- a description of the types of expenditures anticipated to be made.

Payments may be made from any available funds in the treasury. The Director's written payment authorization will deem these expenditures to be legal overdrafts. The spending estimate may be increased upon approval by the Director, if needed. The Director's approval provides immediate spending authority until other financing sources, such as emergency borrowing or appropriations from available funds, can be put in place to cover the spending.

Even if the entity intends to emergency borrow as will be shown in this Bulletin, the Director's payment approval is still necessary so as to not negatively affect the calculation of free cash.

III. Allowable and Non-Allowable Liabilities

Allowable liabilities in excess of appropriation which may be incurred include personnel costs, overtime and other costs associated with the emergency, including but not limited to, costs related to extraordinary cleaning of public buildings, maintaining the health and safety of employees or the public, including the purchase of personal protective supplies and equipment, and costs to implement remote participation of local boards or committees in meetings under the Open Meeting Law as described in the Governor's Order dated March 12, 2020 – Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, § 20.

IV. Accounting for Expenditures

After receiving the Director's written payment authorization, the local accounting officer may either:

- establish a COVID-19 emergency account to charge expenditures (recommended); or
- charge any applicable existing account(s). If this option is chosen, by fiscal year end, the Director's authorized payments may be transferred by the local accounting official without appropriation to a COVID-19 emergency account as indicated above. If a sufficient balance remains in the account(s) as of June 30, such a transfer may be deemed unnecessary.

V. Providing for an Emergency Account Deficit

An emergency account deficit may be provided for in the current fiscal year's Tax Rate Recap, with or without appropriation from the tax levy, if the tax rate has not yet been set. Otherwise, the deficit must be provided for in the next fiscal year's Tax Rate Recap unless otherwise indicated by the Director. Additional options include:

- appropriating from certified free cash or other allowable available funds;
- transferring under G.L. c. 44, § 33B;
- applying applicable insurance reimbursements;
- borrowing short or long term under G.L. c. 44, § 8(9), and/or G.L. c. 44, § 8(9a), the proceeds from which must be received prior to tax rate certification for the deficit to be deemed provided for

VI. Reporting of Expenditures

Emergency payments as of June 30th which have not been provided for are reported by the accounting officer or treasurer to the board of assessors to include in the next annual Tax Rate

Recap unless otherwise provided for, so long as any proceedings brought under G.L. c. 40, § 53 regarding restraint of illegal appropriations are terminated.

VII. Emergency Short-term Emergency Borrowing under G.L. c. 44, § 8(9)

Cities, towns and special purpose districts may borrow through short-term notes to fund emergency payments approved by the Director under G.L. c. 44, § 31 for a period not more than 2 years or such longer period up to 10 years as the Director shall determine after considering the ability of the city, town or district to provide other essential public services and pay, when due, the principal and interest on its debts, the amount of federal and state payments likely to be received for the purpose of the appropriations and such other factors as the Director may deem necessary or advisable.

To use this short-term emergency borrowing option, the municipality or district must (1) authorize the borrowing and (2) obtain the approval of the borrowing from the Director. The borrowing may be authorized (1) in the regular manner by two-thirds vote of the municipality or district's legislative body, and in a city with the approval of the mayor if required by charter, or (2) under an expedited procedure authorized by the treasurer of the city, town or district, with the approval of the chief executive officer in a city or town, or the prudential committee, if any, or by the commissioners in a district.

Short-term borrowing may be paid down at maturity by applying without appropriation any FEMA or similar reimbursements received regarding the emergency expenditures or insurance reimbursements received regarding the emergency expenditures less than \$150,000 with approval of the chief executive officer under G.L. c. 44, § 53.

For purposes of 8(9), emergency means:

“a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval; provided, further, that emergency shall not include the funding of collective bargaining agreements or items that were previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought;”

For more information on this borrowing option, please contact Bill Arrigal in the DLS Public Finance Section at (617) 626-2399 email: arrigal@dor.state.ma.us. For other questions regarding this Bulletin, please contact your Bureau of Accounts field representative.

Adam Gaudette

From: Neil Vaidya
Sent: Thursday, March 19, 2020 12:26 PM
To: Adam Gaudette
Subject: FW: Message from Director of Accounts
Attachments: ATT00001.txt

FYI

From: MMAAA [mailto:mmaaa-bounces+nvaidya=northbridgemass.org@listserve.com] **On Behalf Of** John Q. Adams via MMAAA
Sent: Thursday, March 19, 2020 10:30 AM
To: mmaaa@listserve.com
Subject: [MMAAA] Message from Director of Accounts

I spoke with our Director of Accounts, Mary Jane Handy this morning.

She wanted me to convey to all of you the following:

- The governor had declared a State of Emergency. This means that your Governing Body does not have to declare a State of Emergency.
- You will have to send a letter to the Director of Accounts with an estimate of your COVID 19 related expenditures.
- Further guidance on those allowed costs (not covered in the governors guidance) will be forthcoming.
- They are addressing certain specifics of the governors legislation and will be soon posting some guidance on the DLS landing page of the their website
- Please don't burden DOR Law with many questions at this time especially if they do not relate to this State of Emergency

May all of you be safe and healthy.

Thank You,

JohnQ

John Q. Adams
Finance Director
Town of Duxbury
878 Tremont Street
Duxbury, MA 02332
Tel: (781) 934-1100; Ext. 5420
Email: adams@town.duxbury.ma.us

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF NORTHBRIDGE
WARRANT FOR SPRING ANNUAL TOWN MEETING
TRANSACTION OF TOWN BUSINESS
TUESDAY, MAY 5, 2020 - 7:00 P.M.**

DRAFT #6 – 3.20.20

WORCESTER, ss:

To any Constable of the Town of Northbridge in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the Inhabitants of the Town of Northbridge, qualified to vote in Town elections and Town affairs, to meet in the Northbridge Middle School Auditorium on Linwood Avenue, in Whitinsville, in said Northbridge, Massachusetts, on Tuesday, May 5, 2020 at 7:00 o'clock P.M., then and there to act on the following articles:

ARTICLE 1: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the unexpended appropriated funds of one or more of the departments of the Town the following sums of money and authorize the payment of prior year bills; or take any other action relative thereto. **NON-DEPARTMENTAL (PROPERTY AND LIABILITY INSURANCE): \$238.27 to Cabot Risk Strategies, LLC**

ARTICLE 2: (Board of Selectmen)

To see if the Town will vote to amend the votes taken under Article 3 of the 2019 Spring Session of the Annual Town Meeting (May 7, 2019), and under Article 1 of the 2019 Fall Session of the Annual Town Meeting (October 22, 2019), appropriations and transfers under the Omnibus Budget Article; or take any other action relative thereto. **(Snow & Ice - \$144,635.39 as of 3.16.20), (say \$52,113 for Trade School Free Cash, plus \$100,000 Trade School from FinCom Reserve)**

ARTICLE 3: (Finance Committee)

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the Health Insurance Stabilization Fund such sums of money, not to exceed **\$47,060,988**, to defray the necessary and usual expenses of the several departments of the Town for FY 2021, beginning July 1, 2020 and ending June 30, 2021; or take any other action relative thereto.

ARTICLE 4: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from the Retained Earnings Account of the Sewer Enterprise Fund a sum of money to operate the Sewer Enterprise Operation of the Department of Public Works for FY 2021; or take any other action relative thereto.

ARTICLE 5: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from the Retained Earnings Account of the Water Enterprise Fund a sum of money to operate the Water Enterprise Operation of the Department of Public Works for FY 2021; or take any other action relative thereto.

ARTICLE 6: (Board of Selectmen)

To see if the Town will vote to appropriate a sum of money and such additional funds as may become available from the Commonwealth's Department of Transportation, Chapter 90 Bond Issue proceeds, to be used by the Department of Public Works for the repair and maintenance of Town roads in conformance with MGL and further to see if the Town will vote to meet said appropriation by borrowing and to authorize the Treasurer/Collector, with approval of the Board of Selectmen, to issue bonds or notes of the Town therefor in anticipation of the receipt of said State Aid; or take any other action relative thereto.

ARTICLE 7: (Board of Selectmen)

To see if the Town will vote to authorize the Treasurer/Collector to enter into a compensating balance agreement or agreements for FY 2021, pursuant to Chapter 44, Section 53F of the M.G.L.; or take any other action relative thereto.

ARTICLE 8: (Board of Selectmen)

To see if the Town will vote to set the FY21 spending limits for the Town's revolving funds under section 5-113 of the Northbridge Code as follows:

Program or Purpose	FY 2021 Spending Limit
Playgrounds and Recreation	\$20,000
Food Health and Safety	\$25,000
Compost Site	\$10,000

or take any other action relative thereto.

ARTICLE 9: (Board of Selectmen)

To see if the Town will vote to amend the votes taken under Article 3 of the 2019 Spring Session of the Annual Town Meeting (May 7, 2019), and under Article 1 of the 2019 Fall Session of the Annual Town Meeting (October 22, 2019), appropriations and transfers under the Omnibus Budget Article, by transferring the sum of \$ _____ from Line 46 Retirement Benefits to the Compensated Absences Fund; or take any other action relative thereto.

ARTICLE 10: (Board of Selectmen)

To see if the Town will vote to appropriate and transfer a sum of money from the Pine Grove Cemetery Trust to fund operations of the Pine Grove Cemetery for FY 2021 beginning July 1, 2020 and ending on June 30, 2021, said funds to be expended under the direction of the Director of Public Works; or take any other action relative thereto.

ARTICLE 11: (Community Preservation Committee)

To see if the Town will vote to appropriate or reserve for future appropriation from the Community Preservation Fund annual revenues the following amounts recommended by the Northbridge Community Preservation Committee for community preservation projects and other expenses for the Fiscal Year 2021, with each item to be considered a separate appropriation

Reserves:

- a) From FY 2021 estimated revenues for Historic Resources Reserve - the sum of \$ _____
- b) From FY 2021 estimated revenues for Community Housing Reserve - the sum of \$ _____
- c) From FY 2021 estimated revenues for Open Space & Recreation Reserve - the sum of \$ _____
- d) From FY 2021 estimated revenues for Budgeted Reserve - the sum of \$ _____;

or take any other action relative thereto.

ARTICLE 12: (Community Preservation Committee)

To see if the Town will vote to appropriate the sum of \$ _____ or any other sum, from the Community Preservation Fund revenues to the Northbridge Community Preservation Committee for expenses associated with the implementation of the Community Preservation Act, including but not limited to clerical assistance, office supplies, property surveys, appraisals, attorney fees, and other professional services, recording fees, printing and all other necessary and proper expenses for the Fiscal Year 2021; or take any other action relative thereto.

ARTICLE 13: (Board of Assessors)

To see if the Town will vote to transfer the sum of \$137,700 from the Overlay Surplus to be expended by the Board of Assessors for the **revaluation of properties** in the Town of Northbridge in accordance with Massachusetts General Laws Chapter 40 section 56, Chapter 58 sections 1 and 1A, and the regulations of the Department of Revenue; or take any other action relative thereto.

ARTICLE 14: (Board of Health)

To see if the Town will vote to appropriate and transfer the sum of \$63,000 from the undesignated fund balance (free cash) to comply with the Immediate Response Action Plan submitted to the Massachusetts Department of Environmental Protection for activities at the **Quaker Street Landfill**; or take any other action relative thereto.

ARTICLE 15: (Board of Selectmen)

To see if the Town will vote to appropriate and/or transfer from the **Retained Earnings Account of the Sewer Enterprise Fund**, the amount of \$100,000 for the purpose of replacing the Primary Logic Controller System; and the amount of \$100,000 to replace Three (3) Rockdale Raw Sewage Pumps; or take any other action relative thereto.

ARTICLE 16: (Board of Selectmen)

To see if the Town will vote to appropriate and/or transfer the amount of \$29,000 from the Retained Earnings Account of the Water Enterprise Fund, and the sum of \$181,068.62 from unexpended balances of the **Water Department Capital** Accounts (\$46,605.59 from Capital Account 61000215-589005; \$2,684.00 from Capital Account 61000505-589005; \$45,000 from Capital Account 61000814-530000; \$65,000 from Capital Account 61001809-530000; and \$21,779.03 from Capital Account 61000920-530000) and transfer to the existing Water Department Capital Account (61002016-XXXXXX) for the purpose of financing water infrastructure repairs, including the replacement of water mains, within the streets of Linwood Avenue, Court Street, Jon Circle, and Edgemere Avenue; or take any other action relative thereto.

ARTICLE 17: (Board of Selectmen)

To see if the Town will vote to transfer from the **undesignated fund balance (free cash)** the following sums of money for the following purposes, said sums to be expended by the head of the department designated: \$25,000 for a Town-Wide Sidewalk Maintenance Program (Public Works); \$85,248 for Design Services associated with the TIP project for the intersection of Sutton Street, Providence Road, School Street, and Upton Street (Public Works); \$83,000 for a 1-Ton Dump Truck with Plow and Sander Box (Public Works), \$22,500 to replace Car 1 (Fire Chief); \$5,310 for a Zero-Turn Lawn Mower (Public Works); \$17,000 for two (2) Lawn Mowing Tractors (Public Works); \$100,000 for Linwood Playground Basketball and Lighting Upgrades (Parks & Recreation); \$25,000 for Town Hall Conference Room and Meeting Room Upgrades (Town Manager); \$15,000 to replace the Town Hall First Floor Carpeting (Public Works); \$40,000 to replace the Town's Voting Machines (Town Clerk); and \$16,025 to purchase Town Meeting Voting Trackers; and to transfer the amount of \$22,500 from Ambulance Receipts to replace Car 1 (Fire Chief); and to transfer the **unexpended capital account balance** of \$30,070.85 from the FY2016 Building Maintenance Capital Account 01021604-530000, the unexpended balance of \$4,458.08 from the FY2017 Building Maintenance Capital Account 01021715-5XXXXX, the unexpended balance of \$6,659.33 from the Town Buildings Energy Improvements Capital Account 01021819-587936, the unexpended balance of \$64,752.75 from the Town-wide Pavement Maintenance Program Capital Account 01021914-585315, the unexpended balance of \$10,480 from the Heavy Dump Truck Capital Account 01021914-585002, and the unexpended balance of \$5,900 from the Police Department Assessment Center Account 01022017-585316, for the following purposes: \$10,111 for Green Community Energy Efficiency Projects Application (Town Planner), \$64,752 for Design Services associated with the TIP project for the intersection of Sutton Street, Providence Road, School Street, and Upton Street (Public Works); \$43,000 for a 1-Ton Dump Truck with Plow (Public Works), and \$4,458 for the Police Station Drainage Evaluation (Public Works); and to transfer **unexpended Pine Grove Operations Account balances** of \$9,145.84 from Account 01021811-5XXXXX (FY2018), and \$45,294.18 from Account 01021910-XXXXXX, for the following purposes: \$10,000 for Tree and Stump Removal within the Pine Grove Cemetery grounds; \$6,690 for a Zero-Turn Lawn Mower; and \$37,750 to replace fencing; said sum to be expended by the Director of Public Works; or take any other action relative thereto.

ARTICLE 18: (Board of Selectmen)

To see if the Town will vote to appropriate and transfer a sum of money from the **Town Building Maintenance Fund**, established pursuant to Chapter 438 of the Acts of 2012, for maintenance of Town-owned buildings and facilities in Fiscal Year 2021, the following sums of money: \$4,889 for Green Communities Energy Efficiency Projects Application; and \$10,000 for Municipal Buildings Cellular Alarm Upgrades; or take any other action relative thereto.

ARTICLE 19: (School Committee)

To see if the Town will vote to appropriate and transfer the sum of \$40,000 from the **Town Building Maintenance Fund**, established pursuant to Chapter 438 of the Acts of 2012, for maintenance of Town-owned buildings and facilities in Fiscal Year 2021, for the purpose of replacing existing stairway treads at the Northbridge High School, and to transfer from the **undesignated fund balance (free cash)** the amount of \$27,000 for the purposes of repairing sprinkler pipe systems at the Northbridge High School; or take any other action relative thereto.

ARTICLE 20: (School Committee)

To see if the Town will vote to appropriate and transfer from the **undesignated fund balance (free cash)** the amount of **\$1,225,573** to be expended under the direction of the Northbridge School Committee for the Northbridge **Middle School boiler project**, which includes all work related to replacing steam boilers, hot water heaters, and making code required ADA (521CMR) accessibility upgrades to the Northbridge Middle School, located at 171 Linwood Avenue, Whitinsville, MA, which proposed repair project would

materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program and for which the Town may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"). The Town acknowledges that the MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA for the Project shall not exceed the lesser of (1) fifty-eight point fifty-eight percent (58.58%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; or take any other action relative thereto.

ARTICLE 21: (School Committee)

To see if the Town will vote to authorize the Superintendent of the Northbridge Public Schools, with the approval of the Board of Selectmen, to enter into Memorandum(s) of Understanding ("MOU") with the Department of Children and Families, the Executive Office of Health and Human Services and the Department of Elementary and Secondary Education in order to obtain Federal Title IV-E reimbursements(s) for foster care transportation and to provide that payments for such foster care transportation under such MOU(s) may be made from such reimbursement(s) as a result of the foster care transportation being performed without appropriation of said reimbursement(s), pursuant to Massachusetts General Law Chapter 44, Section 70, or take any other action relative thereto.

ARTICLE 22: (Board of Selectmen)

To see if the Town will vote to authorize the Board of Selectmen and the School Committee to grant to National Grid (electric), and also to Eversource (propane), a perpetual right and easement to construct, reconstruct, operate, maintain, replace and remove, lines, cables and appurtenances for the transmission of intelligence and telecommunications upon, over, under and across a portion of the Town-owned land located at 21 Crescent Street, the site of the Balmer School; and to authorize the Board of Selectmen and the School Committee to take any and all action necessary for the purpose of accomplishing such easement conveyance; or take any other action relative thereto.

ARTICLE 23: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the unexpended appropriated funds of one or more of the departments of the Town a sum of money for the purpose of financing the design and construction of a new **Fire Station** at 1681 Providence Road, including design services, permitting, and site improvements, said sum to be expended under the direction of the Building, Planning and Construction Committee, and that to meet this appropriation the Treasurer/Collector, with the approval of the Board of Selectmen, be authorized to borrow said sum under M.G.L. Chapter 44, section 7(3) and 3(A), as amended, or any other enabling authority, and to issue bonds or notes of the Town therefor; and to authorize the Building, Planning and Construction Committee to take any action necessary to carry out this construction and renovation project provided, however, that no debt shall be incurred hereunder unless and until the Town first votes to exempt from the provisions of M.G.L. Chapter 59, Section 21C (Proposition 2½, so-called), the amounts required to pay the principal and interest of said debt; or take any other action relative thereto.

And you are directed to serve this warrant by posting attested copies thereof at the Whitinsville Post Office and the Salvation Army, in Whitinsville, all in Precinct 1; Gary's Variety and the Northbridge Post Office in Northbridge, all in Precinct 2; Town Clerk's Office and 1Quickstop in Whitinsville, all in Precinct 3; and the Whitinsville Social Library and Town Hall Annex in Whitinsville, all in Precinct 4; twenty-eight (28) days at least before the time and place of meeting aforesaid.

WHEREOF FAIL NOT, and make due return of the warrant, with your doings thereon, to the Town Clerk at the time and place of said meeting. GIVEN under our hand this _____ day of March in the year Two Thousand Twenty.

SELECTMEN OF NORTHBRIDGE

James J. Athanas, Chairman

Alicia M. Cannon, Vice Chairman

Charles Ampagoomian, Jr.

Thomas J. Melia

Daniel J. Nolan

WORCESTER, SS Northbridge

Date:

By virtue of this warrant I have this day notified the inhabitant of the Town of Northbridge qualified to vote in town elections and town affairs to meet at the time and place and for the purpose stated in said warrant by posting attested copies thereof as within directed.

Constable, Town of Northbridge