



Town of West Newbury
Board of Selectmen
Monday, January 4, 2021 @ 5:00pm
381 Main Street, Town Office Building
www.wnewbury.org

RECEIVED
TOWN CLERK
WEST NEWBURY, MA
2020 DEC 30 PM 5:00

AGENDA

Executive Session: 5:00pm by remote participation

- ❖ MGL Ch. 30A §21(a) 3: To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares (*potential litigation; Police Union contract; Dispatch Union contract*);
- ❖ MGL Ch. 30A §21(a) 2: To conduct strategy sessions in preparation for negotiations with nonunion personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel (*FY21 wages; Town Manager contract*);
- ❖ MGL Ch. 30A §21(a) 6: To consider the purchase, exchange, lease or value of real property if the chair declares that an open meeting may have a detrimental effect on the negotiating position of the public body (*Updates on draft Artichoke River Woods Conservation Restriction; open space priorities*).

The Board will take a brief recess between the Executive Session and the Open Session beginning at 7 PM.

Open Session: 7:00pm by remote participation (see below)

Announcements:

- This meeting is being broadcast on local cable TV and recorded for rebroadcast on the local cable channels and on the internet. Meeting also accessible by remote participation; instructions below.
- Thanks for so many generous donations to the West Newbury Food Pantry Gift Account!!!
- Christmas/Holiday Tree disposal – G. Mello one-time curbside pickup scheduled for January 8, 2021
- Notice of upcoming programming at the G.A.R. Memorial Library – more details on Town website
- Call for FY20 Town Reports: Boards/Commissions/Committees
- Reminder to subscribe for emailed Town news/announcements at <https://www.wnewbury.org/subscribe>

Regular Business

- A. Request for appointment of Jen Pepper to Cultural Council
- B. Updates regarding coronavirus pandemic / COVID-19, including regarding CARES Act extension
- C. Presentation of FY19, FY20 Audits – *Tony Roselli, Roselli, Clark & Associates CPAs*
- D. Request for authorization to submit DFS grant to support purchase of Jaws of Life – *Fire Chief Dwyer*
- E. Request to accept trail easement for Drake's Landing development – *Cottage Advisors*
- F. Review of COVID-related parking restrictions at Mill Pond / Pipestave (*cont'd from 12/14*)
- G. Discussion of resident concern regarding parking on Moulton Street near the reservoir
- H. Middle Street Bridge updates and Notice of Intent filing with WN and Newburyport ConComms
- I. Discussion of FY22 budget schedule
- J. Meeting minutes: November 30, 2020; December 7, 2020; December 14, 2020

Town Manager Updates

- K. Updates regarding Soldiers & Sailors Building design process and timeline
- L. FY21 tax rate and regional comparative data
- M. FY20 OPEB actuarial report
- N. Discussion of schedule for completion of Electric Vehicle charging stations at 1910 Building
- O. Notification of appointments: Christian Kuhn, Chief Assessor; Marie Felzani, temporary Clerical Assistant to Town Clerk
- P. Revisions to job descriptions: Chief Assessor; Assessor's Clerk; Clerical Assistant to Town Clerk
- Q. Follow up meeting assignments; and placing items for future agendas

Addendum to Meeting Notice regarding Remote Participation

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 23, 2020 Order imposing strict limitations on the number of people that may gather in one place, this meeting of the West Newbury Board of Selectmen will be conducted via remote participation to the greatest extent possible.

Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the Town of West Newbury website, at www.wnewbury.org. For this meeting, members of the public who wish to listen to the meeting may do so in the following manner:

Zoom Meeting

Phone: (646) 558 8656

Meeting ID: 957 0449 4113

Passcode: 094716

Join at <https://zoom.us/j/95704494113?pwd=QmptbnZ0YUIzOEpuZEtSV2xTTnBuUT09>

No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the West Newbury website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as practicable after the meeting.

Christmas Tree Disposal 2021

There will be a dedicated Christmas tree roll-off container located on the access roadway to the recycling center. This roll-off is for Christmas trees only and will be available for the month of January.

All trees must be free of all decorations and lights.

On Friday, January 8, 2021, G. Mello Disposal will be making a **ONE**-time curbside collection. Please make sure to have your “bare” Christmas tree out curbside by 6:00 a.m.

Questions; please contact the Health Department at (978) 363-1100 ext 118 or ext 119.

[Read more](#)

This is an automatic message from Town of West Newbury MA. Please do not reply to this message.

Tuesday, January 5th

Family Storytime

10 AM

Join Miss Kate on Zoom every Tuesday as she reads stories, sings songs, does fingerplays and gives you craft ideas. Ages infant and up. [Please register](#) to get the link or email Miss Kate: kgove@westnewburylibrary.org

Thursday, January 14th

Who Done It? Mystery Book Group

12 PM

Are you a Mystery fan? Ready to find out who done it? Join this lively group. To start off 2021 we are reading and discussing *The President Is Missing* by Bill Clinton and James Patterson. Please contact the library by phone or email to sign up and we will send you the Zoom link. All are welcome.

Thursday, January 14th

TAG Presents: Among Us

4 PM

Download the free Among Us app to your phone. Join Kristen in figuring out who is a crewmate, who is an imposter, and who is just straight up sus. Since we will be using Zoom at the same time, you should ideally play with two devices.

For ages 12 to 18. Space is limited. Contact Kristen with any questions: kyoung@westnewburylibrary.org

Thursday, January 14th

Good Poems and How to Read Them

6:30 PM

This 4-week Zoom workshop will meet on the second and fourth Thursdays in January and February. Poet and writing instructor, Zara Raab, will combine discussions of good poems and how to read them with poetic techniques. The focus will be on contemporary poets. [Please register](#), space is limited.

Monday, January 18th

G.A.R. Book Group

7 PM

This book group meets on the first Monday of each month. This month we are reading and discussing *The Cutting Season* by Attica Locke. Please join us, all are welcome. Contact the Library to join.

Tuesday, January 19th

Winter Backyard Birds

6:30 PM

Enjoy an interactive bird-quiz and test your knowledge!

Join birder and naturalist, Steve Hale, as he gives advice on attracting and feeding birds, ID tips for identifying common and not-so-common Winter birds frequenting the

backyards in your area, along with an introduction to the annual Audubon Christmas Bird Count and how to participate.

Steve owns and operates [Open World Explorers](#). He holds university degrees in marine biology, evolutionary biology, and ecology. He has lived in New Hampshire over 20 years and has explored most of the state.

This is a Zoom event, [please register](#) for the link.

January 19 – 22nd

TAG Take and Make Craft: Dragon Eye Magnet

Kits will be available for curbside pickup at the Merrimac Public Library while supplies last. Participants will need to supply their own nail polishes (including black). An instructional video will be posted on the Teen Advisory Group's YouTube channel at:

<https://www.youtube.com/channel/UCmjqiwUSxi6nRBxU-MOq-w>

Ages 12 and Up.

January 20th

Teen Creative Writing Club

3:30 PM

Do you write for fun? Are you a fan of fanfiction? Or are you a poet (and you didn't even know it)? Then join the Creative Writing Club and meet fellow writers! We will be discussing what we like to write, the craft itself, and even have an in-club writing exercise. Email Kristen at kyoung@westnewburylibrary.org if you're interested. We will be meeting via zoom.



TOWN OF WEST NEWBURY

APPLICATION FOR APPOINTMENT

The Town appreciates your interest in serving. Please complete this form and return to: Board of Selectmen, 381 Main Street, West Newbury, MA 01985 or e-mail to: selectmen@wnewbury.org
For additional information please call 978-363-1100, ext. 115.

Name: Jennifer (Jen) Pepper

Address: [REDACTED]

e-mail: [REDACTED]

Mobile phone: [REDACTED] Home phone: _____

Board(s) or committee(s) you are interested in volunteering on:
Cultural Council

Current or past committees served on: n/a

Relevant skills, expertise and education: BA in Design and Art,
currently in gradschool for art Education and Design education,

Working artist, Illustrator and designer

All board or committee vacancies will be filled by citizens deemed most qualified to serve in a particular capacity. I also understand that in the event that I am appointed to a position, my activities will be governed by the Massachusetts Conflict of Interest Law, Open Meeting Law, Public Records Law, the Bylaws of The Town of West Newbury and all other applicable federal, state and local laws or regulations.

Signature: Jen Pepper Digitally signed by Jen Pepper
Date: 2020.09.04 13:30:12 -04'00' Date: _____

MEMORANDUM

TO: Municipal Coronavirus Relief Fund Recipients
FR: A&F Federal Funds Office (FFO)
DT: December 29, 2020
RE: Extension of CARES Act Coronavirus Relief Fund Covered Period

On December 27, 2020, an extension of the CARES Act Coronavirus Relief Fund “covered period” was signed into law. This change extends the deadline for use of the Coronavirus Relief Fund from **December 30, 2020 to December 31, 2021**. This memorandum provides an updated definition of eligible uses.

Background

CARES Act Coronavirus Relief Fund

On March 27, 2020, the federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) was signed into law. This \$2.2 trillion package created the Coronavirus Relief Fund (CvRF), a \$150 billion effort to provide state and local governments with resources to address unexpected costs incurred due to COVID-19. The Commonwealth of Massachusetts received approximately \$2.7 billion from this fund, including \$2.4 billion paid to the Commonwealth, \$121 million for the City of Boston, and approximately \$91 million for Plymouth County.

Coronavirus Relief Fund – Municipal Program

On May 14, 2020, A&F partnered with the Department of Revenue’s Division of Local Services (DLS) to create the Coronavirus Relief Fund – Municipal Program (“CvRF-MP”) for eligible municipalities to access the Coronavirus Relief Fund (excluding the City of Boston and municipalities in Plymouth County). CvRF-MP made up to approximately \$502 million available to eligible municipalities.

Eligible Uses as Revised by Phase 4.0 Legislation

On December 27, 2020, new legislation was signed into law that amended the “covered period” during which recipients must receive the beneficial use of eligible expenses.

To be an eligible use of the CvRF, expenses must meet at least three major statutory conditions. Date changes included in Phase 4.0 are highlighted in **bold**:

- “Necessary expenditures incurred due to the public health emergency with respect to ... COVID-19”
- Expenses must be unbudgeted as of March 27, 2020

- Expenses must be incurred during the covered period beginning March 1, 2020 and ending **December 31, 2021**
 - Treasury has clarified that to be an eligible use of the CvRF, recipients must receive the “beneficial use” of the good or service (goods delivered and in use or services rendered) by **December 31, 2021**.
 - Program guidance issued prior to the enactment of Phase 4.0 indicated that payments for eligible expenses can be made up to 90 days following the end of the covered period, or **March 31, 2022**.

Note About the Potential for Further CvRF-MP Changes

CvRF-MP participants are reminded that major elements of CvRF are defined in program guidance issued by the US Department of the Treasury. Anticipated changes in personnel and priorities at Treasury on or after January 20, 2021 may have a material impact on CvRF-MP.

Contact Us

Inquiries about CvRF-MP can be submitted to A&F using this web-based submission form: https://massgov.formstack.com/forms/municipal_covid_spending_questions

Town Manager

From: Paul Sevigny
Sent: Tuesday, December 29, 2020 3:35 PM
To: Public Nurse; Tom Fahey; Fire Chief Dwyer (dwyer@westnewburysafety.org); 'EMA'; Jeff Durand; Town Manager; COA; Town Accountant; Jane Krafton; [REDACTED]
Subject: RE: Vaccine Planning

Good Afternoon,

The Vaccine Planning meeting will be cancelled tonight. The BOH is still working with the State and the City of Newburyport in securing approval/date where we can provide vaccinations to the first responders. I have not heard anything further about vaccinations of the senior population or any other groups identified beyond phase 1. With help from Chief Dwyer, we will be printing new ID badges for town employees within the next few weeks. I will schedule a follow up meeting with this group as soon as we get additional information.

Until then, Happy New Year. Be safe.

Paul Sevigny, Health Agent
Town of West Newbury
381 Main Street
West Newbury, MA 01985
978-363-1100, x119

TOWN OF WEST NEWBURY

Audit exit conference – Board of Selectmen
Roselli, Clark & Associates
January 4, 2021

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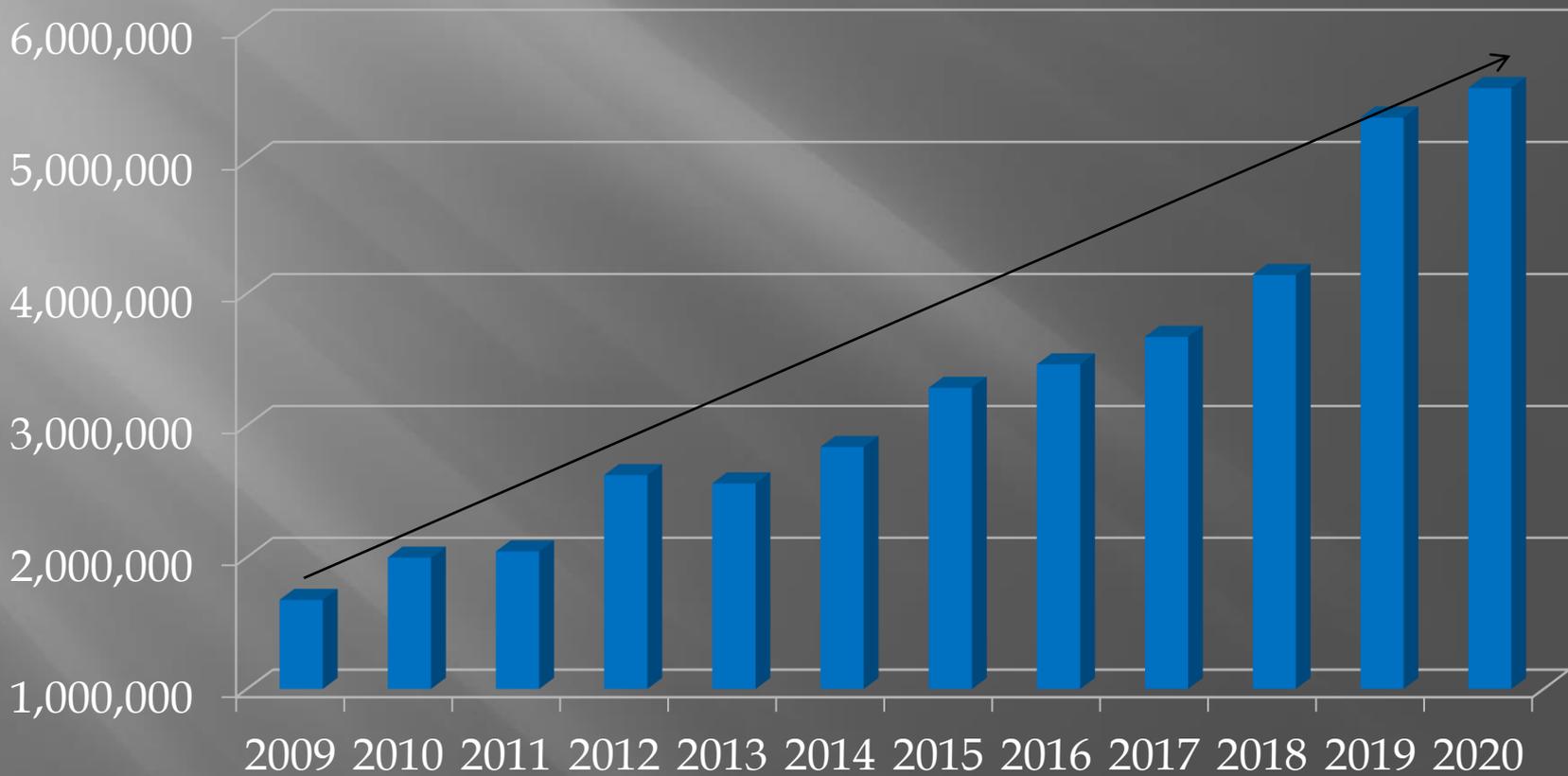
- ▣ Presenter:
 - Tony Roselli, Partner
- ▣ COVID-19
- ▣ Economic trends
- ▣ Bond rating
- ▣ Informational items
- ▣ Challenges
- ▣ 2019 Findings
- ▣ 2020 Turnaround
- ▣ Future solutions
- ▣ Questions

COVID-19

- ❑ Financial impact limited
- ❑ Town does not rely on large hotel, meals excise taxes and other user fee type items that were hit such as building permits.
- ❑ Greater Boston Cities got hit hard.
- ❑ However, it has caused operational inefficiencies
- ❑ This impacted the finance department's ability to process transactions efficiently
- ❑ Also diverted much attention to social distancing which created inefficiencies

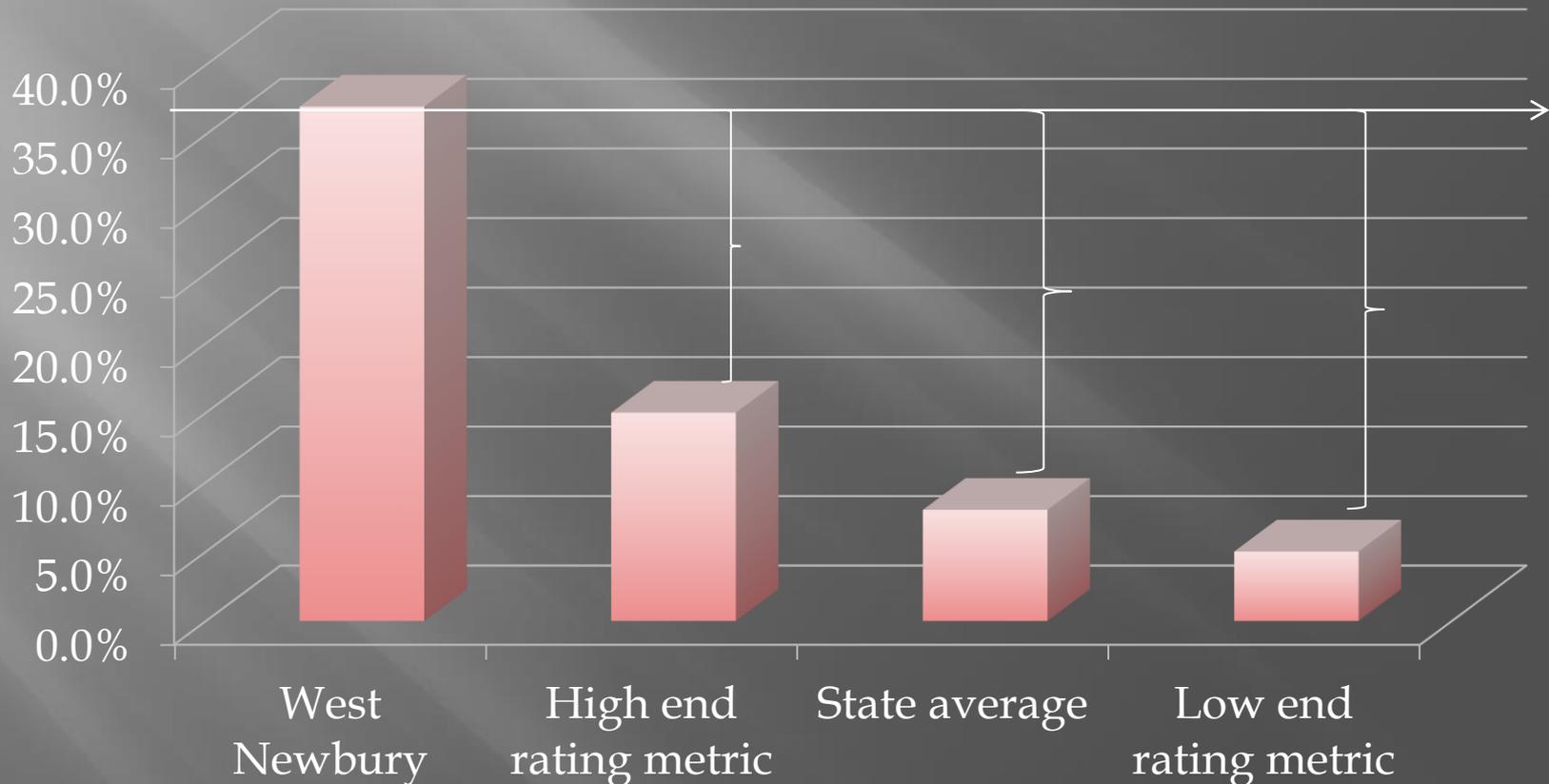
Economic Trends

Reserve balances



Economic Trends

Reserve Ratio %



Economic Trends

- ▣ Financial trends are excellent
- ▣ Metric is well above high end credit rating floor of 15% of revenues
- ▣ Metrics exceed State averages significantly
- ▣ Town's last credit rating was AA+ which was rated in 2017
- ▣ Town is in significantly better shape financially since then
- ▣ Highest percentage funded OPEB Trust in State

Bond Rating

- ❑ Not currently as critical to the Town because the Town is not currently capital intensive but that could change.
- ❑ Recent very positive financial trends indicate bond rating may go higher
- ❑ Biggest hurdle is Essex County Retirement System and its current funding ratio
- ❑ Covid uncertainty is also causing bond rating agencies to be conservative

Informational Items

- ▣ OPEB and managing the liability
- ▣ Pension
- ▣ Network security

Challenges

- ▣ Fiscal 2019 was very challenging
 - New Town Manager legislation
 - Town Manager asked to wear many hats completely monopolized his time
 - Finance Director cut from budget
 - New Treasurer/Collector lacked proper training and experience
 - Town Accountant resigned
 - ▣ Before the books were closed and reconciled
 - ▣ Two weeks before audit started and before any data was gathered for audit
 - ▣ In the middle of a significant accounting software conversion
 - ▣ No assistance provided after departure
- ▣ The proverbial perfect storm occurred

2019 Findings

- Cash and receivables had not been reconciled since the end of the previous fiscal year
- Cash variances were significant
- The balance sheet had not been closed.
- Dozens of journal entries had not been processed.
- The OPEB valuation information had not been submitted accurately to the consultant, thus the report was not ready.
- Fixed assets had not been updated.
- Encumbrances had not been recorded.
- None of the balance sheet year end reporting checklist items had been completed
- Inefficiencies in posting State revenue
- Indirect costs
- Tax recap errors
- Compensated absences
- Interest income posted incorrectly
- Old Receivable balances
- CPA ledger balance did not agree to bank balance
- Microgrid feasibility grant
- Landfill EPA issues
- Numerous other minor items

2020 Turnaround

- ▣ New Town Accountant appointed
- ▣ Also given title of Business Manager
- ▣ Experienced Consultant engaged to assist
- ▣ Despite inefficiencies of COVID-19 closed books by end of October
- ▣ Completed software conversion
- ▣ Finished audit by first week of November
- ▣ Resolved the majority of the findings that existed in fiscal 2019
- ▣ Treasurer's Office still a major challenge as many issues still existed at end of 2020
- ▣ Town Manager still burdened with many tasks including managing Human Resources

Future Solutions

- ▣ Appoint new experienced Treasurer Collector (Done)
- ▣ Appoint Assistant Town Manager to leverage burden of that office
- ▣ Organize and streamline the entire Finance process (in progress)

Questions



TOWN OF WEST NEWBURY, MASSACHUSETTS

Management Letter

Year Ended June 30, 2019



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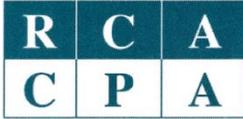
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Board of Selectmen
Town of West Newbury
West Newbury, Massachusetts

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of West Newbury, Massachusetts, (the “Town”) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Selectman, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
January 31, 2020

OVERVIEW

The Town completed the fiscal year with nearly \$5.3 million in unassigned fund balance. This represented an approximate 28% increase over the prior year as the Town extended its string of years reporting positive results from operations to over ten. The current balances in all general fund categories are at historical highs and easily exceed the top tier requirement of the Town's bond rating agency, Standard and Poor Investor Services.

The economy in the Northeast continued to remain robust and was the primary contributor to revenues exceeding forecasts at all levels. In addition, strong budget management enabled the Town to return over \$400,000 to the general fund in the form of unspent appropriations.

This was accomplished while still continuing to provide the taxpayers with a tax break (about \$500K excess levy capacity) and using free cash to fund some projects (about \$600K).

The Town's OPEB fund asset also continued to grow as balances reached over \$2.2 million at the close of the year.

This also marked the first year under the new Town Manager form of government.

Despite these positive financial results, the Town experienced significant challenges relative to its financial processes, recordkeeping and reporting. Exacerbating this issue is the continuing turnover the Town has experienced in key financial positions since 2013.

- Three Town Accountants
- Three interim Town Accountants
- Two Finance Directors
- One interim Finance Director

In 2018 legislation was sought by the Selectman and passed both locally and by the State to create a Town Manager position. In order to offset the budgetary increase resulting from this legislation, the Town simultaneously cut from the budget the Finance Director position, which for several decades prior had held primary responsibility for oversight of the Town's Finance Department.

Under this plan, the Treasurer's position which was previously monitored by the Finance Director was filled by the Assistant Treasurer who had no formal training relative to the new role. The thought process at the time was that the experienced Town Accountant the Town had appointed would assist the inexperienced new Town Treasurer and the new Town Manager would be the Chief Financial Officer.

There were two major flaws in this plan.

1. The Town Accountant can not oversee the Treasurer's Office since this would create a vital compromise in the segregation of key financial areas. This left an inexperienced individual as the gatekeeper of the Town's coffers.
2. The appointment of a Town Manager is typically one of a Chief Executive Officer whose duties include a multitude of administrative tasks. The finance end of this position is typically focused on strategic financial duties such as forecasts, budgets, capital plans, investment committee liaison, financial policies and procedures etc. These are done very well. However, such an individual is typically not tasked to oversee debits and credits in the accounting ledgers and bank reconciliations, nor do we believe this was the intentions of the Town Manager Act. Because Massachusetts General Laws and GASB are complicated areas of finance, Treasurer and Accounting positions are typically filled by experienced individuals who are able to work independently, or work under a dedicated Finance Director who would have the time to focus directly on overseeing these individuals.

Compounding this issue were (1) matters preceding the current Town Manager's tenure, dating back several years, being investigated by the Inspector General that monopolized financial resources, (2) extraordinary demands placed on the office due to its role in advancing a successful proposal to build a new \$150M regional Middle/High School (3) administering a host of Town Bicentennial events, (4) higher-than-average personnel turnover resulting in major impacts on the Town Manager's office due to its sole responsibility for human resources and personnel administration, and (5) a Town Accountant who resigned suddenly in the process of closing the records and in the middle of a major accounting software conversion.

This was an oversight by Town leadership when drafting the new legislation. This has led to many challenges in the administration, recording, and reconciliation of key financial transactions.

The issues that have accumulated as a result of this situation are highlighted in the management report. Subsequent to the fiscal year-end, the Town appointed its fourth Town Accountant since 2014; this position was also converted to a Business Manager/Town Accountant position. It is incredibly important that this individual understand the challenges that the Town faced in closing fiscal year 2019 and leverage the Town Manager in his dual position as Chief Financial Officer.

INFORMATIONAL ITEMS

Network Security

Ransomware is an insidious type of malware that encrypts, or locks, valuable digital files and demands a ransom to release these files. The most common ransomware attack involves a victim opening an emailed file or clicking an attachment that appears legitimate like an invoice, but actually contains the malicious ransomware code. As these emails often appear to be legitimate, the victim is unknowingly baited into executing the ransomware code.

The frequency of ransomware attacks on U.S. municipalities continues to rise. The Associated Press reported in August 2019 about a coordinated ransomware attack that affected more than twenty local governments in Texas on a single day by what was then believed to be perpetrated by a single source. Ransomware attacks are opportunistic; the size of the victim organization and its available resources do not matter. Once penetrated, ransomware attackers can cause a municipality's technology resources to come to a standstill.

Effective protection first requires a commitment from a municipality's leadership to dedicate the necessary resources to best protect the community. Technology personnel (internal and/or outsourced) must continuously exercise diligence in this area. Finally, this commitment then extends to all municipal employees who, whether they like it or not, are part of ransomware prevention/protection.

In order to mitigate these sorts of risks, we recommend that the Town perform an in-depth risk assessment surrounding its network security and its critical financial functions. Additionally, the Town should strongly consider additional employee training in this area as an unacceptably high percentage of ransomware attacks are initiated from employees unknowingly activating the ransomware software.

Leases

The Securities and Exchange Commission has approved two amendments to Rule 15c2-12. The amendments govern continuing disclosure requirements for issuers who are currently subject to Rule 15c2-12 with respect to annual disclosures and filings.

Due to these changes, effective February 27, 2019 any (1) "material" loan issued through the Department of Revenue (i.e. State House Notes), or (2) "material" leases issued or loans completed with the Massachusetts Clean Water Trust, MWRA, or USDA will require a disclosure to be filed no later than ten business days after the occurrence of the event.

All individuals at Town Hall who may be involved in any sort of transaction that meets the above requirements should be made aware of these regulations.

FINDINGS AND RECOMMENDATIONS

Department of Finance Process

The efforts to close the books for fiscal 2019 proved very challenging. Central to this issue was the resignation of the former Town Accountant who vacated her position in the middle of closing the records, two weeks before the fiscal 2019 audit began and part way into a major software conversion, it left the Finance Office with a number of daunting and incredible challenges.

The following summarize some of the more critical issues that were observed during the audit:

1. For the 3rd consecutive year the books and records were not closed in time for the fiscal year audit. As we have done every year since 2013, we plan the close of the audit with the Town's Finance staff during the summer months. A list is provided of items that we will need for the audit and the Town Accountant indicates when she can reasonably expect to provide us the items we requested.

The current year was the most challenging audit to complete to date. As we discussed in the overview, this was caused by many moving parts outside of the Town's control and some unfortunate decisions to place employees in roles they were unable to complete in an accurate and complete manner.

The following are some of the key issues:

- a. Cash and receivables had not been reconciled since the end of the previous fiscal year.
- b. The balance sheet had not been closed.
- c. Dozens of journal entries had not been processed.
- d. The OPEB valuation information had not been submitted accurately to the consultant, thus the report was not ready.
- e. Fixed assets had not been updated.
- f. Encumbrances had not been recorded.
- g. None of the balance sheet year end reporting checklist items had been completed.

As a result, the Town had to engage a consultant and with our assistance, the Town was able to submit the required information to the Department of Revenue to certify free cash.

2. The manner in which revenue received from the Department of Revenue in the form of wires is incredibly inefficient. The Treasurer receives the funds and then alerts the Town Accountant that funds have been received. A posting is not made until the Town Accountant communicates to the Treasurer the revenue code for the wire. This is never

done immediately; in some instances, this has taken up to 12 months to process, and in other instances the wire is forgotten and never posted.

This has led to cash reconciliations between the Town Accountant and the Treasurer not being completed for the entire fiscal year. When we were completing the audit in October 2019, we attempted to assist the Town in reconciling between the two offices. This process uncovered many issues, which we will discuss in later bullet points, but in the end, we were not able to reconcile the two offices completely to one another. A variance of about \$25,000 existed that remained unresolved.

Revenue codes should be set up for all revenue wires. These should be given to the Treasurer on a list. The Treasurer should use this list and include these wires on a turnover form that is given to the Town Accountant for posting. The Town Accountant should be careful with how she directs the Treasurer on where to post revenue as the two functions are not compatible.

3. A common transaction processed by many Towns who operate enterprise funds is the reimbursement of indirect costs to the general fund. These are costs that are incurred by the general fund on behalf of the enterprise fund such as a portion of the finance salaries and expenses. The Town uses a practice of writing a check from the “Town of West Newbury” to the “Town of West Newbury”. The check amount is charged to the enterprise fund and the deposit of this check back into the bank is posted as revenue to the general fund.

To our knowledge, it’s the only Town that chooses this method instead of just making a simple journal entry. This came to our attention this year because of several issues it caused that we uncovered while helping the Town reconcile cash.

- a. The original check, written in August 2018 was never deposited and was misplaced.
- b. It remained on the cash book as an outstanding check.
- c. 13 months later when the Town Accountant was reviewing year-end entries, it was discovered that the check had never been deposited. A new check was written and back dated to fiscal 2019 and this check was also left in a drawer and not deposited until August 2019.
- d. At year-end it ended up as a deposit in transit and outstanding check and a void check.

The inefficiency created is proof enough that the Town should just be making journal entries in the future for these indirect costs.

4. For the third consecutive year the Town’s OPEB valuation was a challenging process to complete. From what we can understand, in the past, the mishandling of OPEB was due to Town Finance not knowing who was responsible for providing information to the actuary and when and how to provide this information. In the current year, the Town Accountant, with the assistance of the Treasurer was placed in charge of completing this

process. However, as discussed previously, she resigned suddenly, and this was one of the areas that did not get completed as planned. This has been discussed with the new Town Accountant who will be working with the Town Manager to make this process more, timely during fiscal year 2020.

5. The Tax Recap and subsequent input of budget items into the Softright Budget module had some errors.
 - a. The indirect costs, as discussed above were not handled correctly in the budget process in Softright. They were properly accounted for on the Tax Recap but the budget needed to be grossed up to balance when reconciling from Softright to the Tax Recap.
 - b. An amount of \$40,000 was appropriated from water stabilization to balance the water enterprise budget; except the water stabilization fund did not have \$40,000 in it. Fortunately, revenues were greater than anticipated thus the Town avoided a short fall.

The Town should be careful to completely balance the budget to the Tax Recap and also make sure all budget sources are true available funds.

6. The bank reconciliations are not completed in a manner that allows a reconciliation to the general ledger. It is assumed that zero balance accounts have a zero balance which is not the case. Both the vendor and payroll account have reconciling items that need to be understood and dealt with.
 - a. The reconciliations prepared by the bank have many overfunds and underfunds listed; some date back to fiscal 2018. These types of items should be understood immediately and removed from the reconciliations withing a two-month cycle.
 - b. A major overfunding of \$665,000 remained on the outstanding checklist for several months. We discovered it was related to two payments made to the regional school with one being voided however it was not corrected immediately.
7. The Collector's receivable balances were not reconciled to the general ledger for the entire fiscal year. After completing the reconciliation for the first time in 15 months a number of variances existed but these were minor (in total, about \$12,000). However, the amounts posted to Gateway and reported to the Department of Revenue initially showed that the balances agreed.

Receivable reconciliations should be completed monthly and variances should be investigated and corrected within a two-month reconciliation cycle.

8. In the past, the Town generated a list of fixed asset additions and deletions and provided our firm with the spreadsheet for processing as we host the Town's fixed asset inventory process. This was not completed in the current year. Fixed assets are the responsibility of the Accounting Office. CPA firms are permitted to host the software that creates depreciation and reporting schedules however it is the Town's responsibility to provide

the additions and deletions annually. The Town should put this process back in place. In addition, the Town should also endeavor to review the entire fixed asset inventory listing, which has not been done in years and determine if it is accurate. We understand that the new Town Accountant with the assistance of the new Town Manager will be undertaking such a process during fiscal year 2020 and progress can already be observed.

9. Investment interest posting for the Community Preservation Fund were posted to the penalties' revenue code in error. We discovered this when trying to balance interest for the year. Additionally, the Water Stabilization Fund interest income appears to be below expectations for rate of return, so the interest may have not been properly segregated for this stabilization fund or reported in the correct fund.
10. Water enterprise accrual entries for fixed assets and debt are reported to the Department of Revenue using a 30-year old accounting process. These create a more inefficient closing process and are sometimes difficult to understand. These can be removed and just maintained outside of the general ledger as most other Towns do.
11. The Town's compensated absence list was not available upon our arrival for audit. This has been typical practice for a number of years. While the Town made best efforts to complete the list during field work, it was not fully completed, and estimates were used in certain situations. The amounts in the financial statements are not materially misstated based on these estimates and we understand better practices are being put in place to resolve this multiple year issue.
12. Old Receivable balances – amounts greater than 5 years old continue to exist in the Town's ledgers – mostly in Boat Excise and Motor Vehicle Excise which date back to 2004 and 2005. The registry is no longer enforcing any action on items greater than 10 years old therefore the Town has lost any teeth it has on these older balances. They should consider abating these old amounts in an effort to clean up the general ledger.
13. The Community Preservation Act funds had approximately \$2.9M of fund balance as of June 30, 2019; however, the segregated Community Preservation Act bank statement only had about \$2.7M held in that account. It is important that the cash is trued up monthly as the fund earns its own interest that must be credited to the fund.

The issues above outline the more significant findings in the Finance Offices. There were numerous other more minor issues not highlighted here. We suggest the Town review these items closely and put in place a plan to bring these into compliance or better practice.

Microgrid Feasibility Grant

The Town was awarded a grant in 2017 for a microgrid feasibility study in the amount of \$12,000. The grant period was through May 2019. In early fiscal year 2019, the Town incurred expenditures of \$12,000 which were for the purpose of this grant activity. However,

during the audit it was identified that a draw down request of the grant funds was never made, nor was the new Town Manager ever made aware that this grant existed.

Upon alerting the new Town Manager, he immediately contacted the State agency, and through some persistent communication and prior experience with this State Agency, the new Town Manager convinced the State to resolve the issue in favor of the Town.

We also understand that better grant management practices have been put in place since.

Landfill Closure

During fiscal 2018, the Town was notified by DEP that it may be in violation of post closure regulations related to the landfill it closed many years ago. In fiscal 2018, as part of our normal audit process, we made inquiries about possible contingencies and notifications from outside agencies as this should have been a reporting issue for the fiscal year 2018 audit.

However, we were informed that no such issues existed. We discovered this accidentally in 2019 through other audit procedures.

In order for the Town to file a complete and accurate report, it is important for the Town to make our Firm aware of all possible contingencies. The Town's financial statements are included in its annual official statement that is covered by SEC regulations and it is important to file this correctly to avoid penalties and other sanctions.

PRIOR YEAR ITEMS

Town Manager Act

In the prior year we discussed how the new Town Manager Act which was approved by the legislature in fiscal year 2018 was a very challenging implementation since the Town had never had a Town Manager nor any other appointed professional administrator and was previously overseen by a 3-member elected Board of Selectmen. We also recommended that the Town evaluate a Town Charter in favor of the current legal framework for Town operations, which includes the Town Manager Act read in conjunction with various other applicable statutes, Bylaws and policies. The lack of clarity regarding where various authorities rest created inefficiencies that affected the town's operations in fiscal year 2019.

While many steps have been accomplished and completed, the challenges of this role continued in fiscal 2019. More specifically, the Town Manager wears the hats of Chief Executive, Chief Administrator, Human Resource Officer and Chief Financial Officer. This is an overwhelming level of responsibility, including, in particular, Chief Financial Officer which requires specialized training and education to completely understand the financial laws of Massachusetts and GASB. The numerous substantive responsibilities this position holds, coupled with distractions created, make it difficult to manage any aspects of the position efficiently, and the current Town Manager is often working 12 to 14 hours daily. It may make sense to appoint an individual with financial background as an Assistant Town Manager to make these challenges less burdensome; even if this is a part-time position only.

The Town continues to evaluate the creation of a Town Charter and we continue to recommend this.

Procurement

In the prior year we discussed the Town Clerk holding the positions of Town Counsel, Chief Procurement Officer and Town Clerk. It is unique in Massachusetts to hold all three positions simultaneously. At the time the Town did not have a succession plan in the event this individual retires, resigns or vacates these posts for whatever reason.

We understand that the new Town Accountant has taken procurement courses so she will have a much better handle on purchasing as it relates to the accounting office and the approval of disbursements than the former Town Accountant. While we do not recommend that the Town Accountant be designated as the Procurement Officer, this is a stop gap preliminary plan to mitigate some of the risk identified.

In addition, the Town has involved special outside counsel with other legal issues. Having an outside firm familiarize themselves with the Town will also provide a stop gap for some of these risks.

OPEB

Please see discussion on OPEB to determine where this process stands as it relates to our comment in the prior year.

Payroll withholdings

In the prior year we communicated several issues with payroll withholdings including the nonpayment of health insurance obligations by an individual and overpayment of withholding by eight other employees. In addition, we recommended the Town complete a withholding reconciliation at the end of each month.

We understand that the major issues were resolved through full payment of all amounts owed by the individual and the reduction of withholdings to those over withheld employees.

While there is no evidence that the reconciliations we describe are being completed, the balances appear more reasonable.

Escrow balances

The Town maintains escrow balances for planning deposits and contractor deposits. The balance in the Agency escrow account amounts to about \$103,000 while the actual bank balance has a balance of about \$99,000. Since a list was not provided it was not possible to determine which balance was accurate. We suggest the Town Accountant and Treasurer research this issue and determine which balance is proper and adjust the records or transfer the cash accordingly. This has been an ongoing issue for at least 7 years and may relate to interest on the bank side not recorded on the Town side.

Fixed Assets

See comments on fixed assets in previous section.

School Resource Officer

The issue with not budgeting for the School Resource Officer properly was adjusted as part of the 2020 budget.

Financial Policies and Procedures/Bond Rating

Financial policies and procedures have been authorized however Town employees should be required to attend a training so these policies can be enforced properly.

We understand the Town will be requesting evaluation from the bond rating agencies as part of its next borrowing and these policies are a critical aspect of the grading process.

ROSELLI, CLARK & ASSOCIATES
Certified Public Accountants

TOWN OF WEST NEWBURY, MASSACHUSETTS

Management Letter

Year Ended June 30, 2020



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ROSELLI, CLARK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

500 West Cummings Park
Suite 4900
Woburn, MA 01801

Telephone: (781) 933-0073
www.roselliclark.com

Board of Selectmen
Town of West Newbury
West Newbury, Massachusetts

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of West Newbury, Massachusetts, (the “Town”) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Town’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Selectman, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Roselli Clark & Associates

Roselli, Clark & Associates
Certified Public Accountants
Woburn, Massachusetts
October 22, 2020

OVERVIEW

Fiscal 2020 will always be remembered for what is arguably one of, if not the, beginning of one of the Nation's most daunting historical challenges. In January 2020, a virus known as Covid-19, made its appearance in the United States. Within two months, its devastating effects were being experienced on a large-scale basis and it became a pandemic. In order to mitigate the wide-spread impacts, the entire Nation came to a virtual stand-still as schools, colleges, and non-essential businesses and activities were all shut down and citizens were urged or even required to stay in their homes.

Because the resultant unemployment skyrocketed to levels never seen before, it had, and continues to have a dramatic impact on the world economy; this impact has been felt at the Global, National and Local level.

While the Town could never prepare itself to face such an unprecedented challenge, years of strong fiscal management set up the Town to withstand this tragedy, better than most. Despite the economy being locked down for basically the entire fourth quarter, the Town was still able to ride the back of a strong first half of the year and end the year with positive operations and balance a budget for fiscal 2021.

The following are some key financial highlights:

1. Unassigned fund balance increased to over \$5.5 million.
2. The OPEB fund increased to almost \$2.4 million.
3. General stabilization funds increased to almost \$3.2 million (is also included in the \$5.5 million).
4. Levy capacity was almost \$0.7 million.

This along with continued strong financial management has enabled the Town to maintain a bond rating of AA+. This is the second highest bond rating a community can receive and enables the Town to reduce its financing costs on its future borrowings.

In addition, the strong financial position will leverage the Town's efforts to mitigate the economic impacts of Covid-19 in fiscal 2021 and beyond.

Despite the above positive financial operations, the Town faced many operational challenges in the past three or four fiscal years that rolled into fiscal 2020. These are well documented in prior year management letters. The majority of these challenges revolved around the following:

1. Significant turnover in key financial positions.
2. Placing inexperienced employees in key financial roles and not providing proper training.
3. Reorganizing the form of government and administration but not providing sufficient resources to achieve the necessary goals and objectives of the new organization.

Following the departure of the former Town Accountant, four months into fiscal 2020, the Town appointed a new Town Accountant. The role was also changed to that of a business manager thus expanding the tasks and oversight. Since the former Town Accountant vacated her position in the middle of closing the records, two weeks before the fiscal 2019 audit began and part way

into a major software conversion, it left the new Town Accountant and the Town with a number of daunting and incredible challenges from the onset.

These included:

1. Completing the computer conversion, which while some activity for fiscal 2020 had been entered, the process was left in an unorganized manner and less than half completed.
2. Balance cash and receivable balances which had unresolved variances rolling over from fiscal year 2019.
3. Carry forward account balances from the old system for those that had not been carried forward.
4. Work with a structurally deficient chart of accounts that was built into the new software.
5. A shortage of staffing.

These were compounded as the COVID-19 pandemic took full force and created numerous inefficiencies.

However, the strong motivation and positive attitude of the new Town Accountant, leveraged by the assistance of a recently retired financial consultant, enabled the office to push forward and address the majority of the findings identified in the prior year and produce a balance sheet for audit by October which resulted in a completed audit by the first week of November.

We applaud the efforts of the group and hope this momentum continues into future fiscal years.

The last significant remaining challenge is the Treasurer's function. The Office still was not operating at optimum level and errors continued to be commonplace. The Town recognizes this and is currently conducting a search for an experienced individual to oversee these operations upon the retirement of the current Treasurer.

We encourage the Town to continue to address these items in an effort to improve internal control and efficiency.

INFORMATIONAL ITEMS

Management of Long-term liabilities

The Town's prior year management letter described a trend that is beginning to manifest itself with respect to the Town's long-term liabilities. More specifically, the unfunded portions of these liabilities have been increasing steadily and the Town should begin to review these much more closely during their long-term strategic planning sessions.

a. OPEB

Up until 2018, the Town was the only community in Massachusetts with a fully funded OPEB plan. While the Town continues to be a leader amongst its peers with respect to OPEB funding, the last two valuations have resulted in the Town being in an unfunded position.

The reasons for this are two-fold:

1. In recent years, actuaries have been required to adjust mortality tables to the updated 2014 tables versus the old 2000 tables that were previously used. The new tables essentially recognize that humans are living longer and thus age expectancies are elevating and thus placing a heavier burden on annual health insurance costs to retirees. Such a trend has had a predicted adverse impact on the actuarially determined long-term liability. This is not an area the Town can control, other than to adjust its contribution amount to stay on par with this new assumption.
2. The Town's discount rate, which was 7.5%, has been reduced to 6.25%. This is due to the Town's managed trust sitting in a 60/40 equity/fixed income portfolio. The Investment Policy Committee (IPC) was aware that such a mix could reduce the discount rate, but when evaluating different portfolio management options, annual performance was the priority. We understand that the IPC is evaluating shifting to a 70/30 allocation but not at the risk of reducing annual performance.

b. Pension

Another area we observed that needs further research and evaluation is the Town's unfunded net pension liability which increased 20% from \$6.9 million to \$8.3 million in the last two years. Standard and Poor cited this in their last bond rating as an issue. The Town could face a spike in pension assessment 7 or 8 years down the road if this trend keeps at this pace. In prior years we suggested the Town establish a pension stabilization fund which it has. We encourage the Town to keep funding this stabilization fund as it will stabilize assessments in future years.

Network Security

In the prior year, we alerted the Town to review their internal network in order to address vulnerabilities, if any, to their current operating system and determine if the Town is adequately protected from intrusions.

This process is more important now than ever before. Given that the COVID19 pandemic has created a work at home processing environment, it is imperative that the Town review all remote processes and make sure these are secure, especially if computers other than Town computers are being used.

FINDINGS AND RECOMMENDATIONS

Treasurer's Office

The issues we outlined last year with respect to the Treasurer's Office continued into the current year. While we do not fault the employee, who was appointed to this position, she does not have sufficient experience to complete all aspects of the position in an efficient and accurate manner, nor an overall Finance Department with appropriate staffing to promptly remediate areas of known deficiency.

Furthermore:

- Prior to the effective date of the Town Manager form of government, she requested training and it was denied.
- Her duties can't be monitored or overseen by the Town Accountant as that would be a breach to segregation of duties and create a compromise, and
- The Town Manager form of government as adopted eliminated the Finance Director position; thus, that role no longer exists to provide oversight and advice.

Therefore, this process of (1) promoting an inexperienced individual to a critical financial role, (2) eliminating the key nuts and bolts financial oversight arm, and (3) creating compromising financial duties, has set up the process to fail. This needs to be remediated immediately. If not for the efforts of the current management and staff, the situation could have been far more dire.

Some of the more significant issues are as follows:

1. When we began the audit, the cash balance presented by the Treasurer as compared to the General Ledger disagreed by almost \$50,000. The numerous errors we discovered while reviewing the Treasurer's reconciliation reduced this amount to about \$11,000 however these should be reconciled every month and balanced to zero.
2. The bank account with the most activity is the vendor checking account. The Treasurer does not review this account and relies on the bank to reconcile this account. The problem with this approach is the bank relies on the Treasurer to alert them when errors occur, or reconciling items need to be removed. However, this never happens since the Treasurer does not review the account. We discovered many errors in this account. The outstanding checklist included voided checks over \$200,000. The reconciliation also included items dating back to 2018. We suggest that when a new Treasurer takes over, that this bank account is closed down and a new one opened. The new bank account should be reviewed monthly.
3. We learned that the Library Fund is controlled outside of the Treasurer's Office with no review or oversight by the Treasurer, who by MGL is the custodian of the funds. We determined that the advisor of these accounts writes checks against this account and then notifies the Treasurer that a check was written. We also learned that the Treasurer reviews the outstanding balance from month to month and adjusts the difference as interest gain or loss. This is an incredibly poor process. The advisor could write a

number of checks in an inappropriate manner but since the Treasurer simply adjusts the difference to interest loss this would never be detected through routine internal control processes. In fact, there was a check written for \$3,000 in fiscal year 2020 that was reduced from the account, but the check was written to a wrong party; a second check was written but the first was not voided. This error was not detected until it was discovered in the audit. We strongly recommend that all checks from this account are written by the Treasurer upon documented request from the advisor, and that the Treasurer maintain all original records of account activity.

4. The Treasurer currently maintains a second vendor account that has no activity. It was taken out of service 3 years ago when a new vendor account was open. There are a handful of checks less than \$2,000 that remain outstanding. We suggest that these checks are placed in tailings and the bank account is closed.
5. The Treasurer carries numerous outstanding checks dating back to 2017; Any checks greater than one year old should be advertised as stale and placed into tailings.
6. Numerous other smaller items were observed that are not significant enough to report individually.

The Town needs to address this aspect of its operation immediately. This office handles all of the Town's cash and the controls surrounding this process should be administered by an individual educated in this area who possesses a great deal of experience.

Town Manager Act (repeated)

In the prior year we discussed how the new Town Manager Act which was approved by the legislature in fiscal year 2018 was a very challenging implementation since the Town had never had a Town Manager nor any other appointed professional administrator, and was previously overseen by a 3-member elected Board of Selectmen. We also recommended that the Town evaluate a Town Charter in favor of the current legal framework for Town operations, which includes the Town Manager Act read in conjunction with various other applicable statutes, Bylaws and policies. The lack of clarity regarding where various authorities rest created inefficiencies that affected the Town's operations in fiscal year 2020.

While many objectives have been achieved, the challenges of this role continued in fiscal 2020. More specifically, the Town Manager wears the hats of Chief Executive, Chief Administrator, Human Resource Officer and Chief Financial Officer. This is an overwhelming level of responsibility, including, in particular, Chief Financial Officer which requires specialized training and education to completely understand the financial laws of Massachusetts and GASB. The numerous substantive responsibilities this position holds, coupled with distractions created, make it difficult to manage any aspects of the position efficiently, and the current Town Manager is often working 12 to 14 hours daily. It may

make sense to appoint an individual with financial background as an Assistant Town Manager to make these challenges less burdensome; even if this is a part-time position only.

The Town continues to evaluate the creation of a Town Charter and we continue to recommend this.

Procurement (repeated)

In the prior year we discussed the Town Clerk holding the positions of Town Counsel, Chief Procurement Officer and Town Clerk. It is unique in Massachusetts to hold all three positions simultaneously. At the time the Town did not have a succession plan in the event this individual retires, resigns or vacates these posts for whatever reason.

Since our last communication, we have been made aware that the new DPW Director holds a MCPPO certificate. Since a great deal of Town procurement is DPW related, this has reduced the burden of the Chief Procurement Officer to complete all procurements. We also as we discussed in the prior management letter, the new Town Accountant has completed a course on procurement held annually by the Inspector General.

In addition, the Town has involved special outside counsel with other legal issues. Having an outside firm familiarize themselves with the Town will also provide a stop gap for some of these risks.

Escrow balances (repeated)

The Town maintains escrow balances for planning deposits and contractor deposits. The balance in the Agency escrow account amounts to about \$63,250 while the actual bank balances have a balance of about \$65,000. Since a list was not provided it was not possible to determine which balance was accurate. We suggest the Town Accountant and Treasurer research this issue and determine which balance is proper and adjust the records or transfer the cash accordingly. This has been an ongoing issue for at least 7 years and may relate to interest on the bank side not recorded on the Town side.



Town of West Newbury

381 Main Street

West Newbury, Massachusetts 01985

Angus Jennings, Town Manager

978-363-1100, Ext. 111 Fax 978-363-1826

townmanager@wnewbury.org

TO: Board of Selectmen
FROM: Angus Jennings, Town Manager
DATE: December 31, 2020
RE: Open Session items for meeting on 1/4/21

D. Request of authorization to seek DFS Grant

Chief Dwyer requests BOS authorization to seek a grant to offset the costs to purchase a new Jaws of Life. This expense (total cost ~\$35k) will be proposed for funding from Capital Stabilization Fund in FY22, and if the grant application is successful it could offset this cost by up to \$10k. It is recommended to authorize submittal of this grant application.

Town Manager

From: Town Manager
Sent: Thursday, December 10, 2020 2:15 PM
To: Leah Zambernardi (lzambernardi@wnewbury.org); Bert Comins (conservation@wnewbury.org); Sam Joslin (building.inspector@wnewbury.org)
Cc: Michael McCarron; Jennifer Walsh (finance.admin@wnewbury.org)
Subject: FW: Trail Easement , Drakes Landing
Attachments: GRANT OF TRAIL EASEMENT 10.28.2020.docx; 16072 PL Overview Easement Plan SH 1.pdf; 16072 PL Overview Easement Plan SH 2.pdf; 16072 PL Overview Easement Plan SH 3.pdf

Hi all,

Please see below/attached. I know this was before ConCom recently and is before PB next week. I told Melissa I'll put this on the Jan 4 BOS agenda (rather than 12/14) to allow a bit more time for the other reviews to play out; I don't want it before BOS until I can give a definitive recommendation. (This timing works for her/her client). I believe Sam is satisfied with the trails from an accessibility standpoint, and Bert said ConCom's review didn't raise any concerns.

Please let me know, incl. Leah following your PB mtg next week, if there is any reason why I would not recommend that the BOS act favorably on this item on Jan 4.

Thanks,
Angus

Angus Jennings, Town Manager
 Town of West Newbury
 Town Office Building
 381 Main Street
 West Newbury, MA 01985
 (978) 363-1100 x111
townmanager@wnewbury.org

From: Melissa Robbins [REDACTED]
Sent: Monday, December 7, 2020 12:29 PM
To: Town Manager <townmanager@wnewbury.org>
Cc: Michael McCarron <mmccarron@wnewbury.org>; Leah Zambernardi <lzambernardi@wnewbury.org>; Conservation <conservation@wnewbury.org>; Howard Hall [REDACTED]
Subject: Trail Easement , Drakes Landing

Good afternoon Angus,

In conformance with the Planning Board decision for Drakes Landing attached please find the attached Easement Deed to the Town of West Newbury for pedestrian access to the trail system at Drakes Landing.

The Town already has access from the entrance to the Carr Post, and will get its other public rights from the Conservation Restriction over the entirety of the Open Space. This Easement gives the public access over the sidewalk and trails from the Carr Post to the CR land so the public has continuous access throughout.

I used the form that Michael had approved for Cottages at River Hill, and have copied him on this email for his comment.

Town Manager

From: Leah Zambarnardi
Sent: Thursday, December 10, 2020 3:35 PM
To: Town Manager
Cc: Conservation; Building Inspector; Michael McCarron; Finance Admin; Raymond Cook
Subject: Re: Trail Easement , Drakes Landing
Attachments: image001.jpg; GRANT OF TRAIL EASEMENT 10.28.2020.docx; 16072 PL Overview Easement Plan SH 1.pdf; 16072 PL Overview Easement Plan SH 2.pdf; 16072 PL Overview Easement Plan SH 3.pdf

Hi all, The PB discussed this matter with Melissa Robbins in November. They were told that Mike McCarron would be reviewing the language. So long as there is a legal review by Mike they are fine with the easement. At that meeting they gave Cottage Advisors their blessing to take it to the Con Com and the BoS. While Drakes Landing is on the 12/15 PB agenda, the trails are not listed as a discussion item. So I see no reason not to recommend approval so long as Mike is ok with the language from a legal perspective.

Leah Zambarnardi, Town Planner
Town of West Newbury Planning Office
381 Main Street
West Newbury, MA 01985
Tel. 978-363-1100 x125
Office Hours. Monday, Tuesday and Thursday 9:30 to 2:30 and by appointment.

On Dec 10, 2020, at 2:14 PM, Town Manager <townmanager@wnewbury.org> wrote:

Hi all,

Please see below/attached. I know this was before ConCom recently and is before PB next week. I told Melissa I'll put this on the Jan 4 BOS agenda (rather than 12/14) to allow a bit more time for the other reviews to play out; I don't want it before BOS until I can give a definitive recommendation. (This timing works for her/her client). I believe Sam is satisfied with the trails from an accessibility standpoint, and Bert said ConCom's review didn't raise any concerns.

Please let me know, incl. Leah following your PB mtg next week, if there is any reason why I would not recommend that the BOS act favorably on this item on Jan 4.

Thanks,
Angus

Angus Jennings, Town Manager
Town of West Newbury
Town Office Building
381 Main Street
West Newbury, MA 01985
(978) 363-1100 x111
townmanager@wnewbury.org



Town of West Newbury
Office of
Inspectional Services
West Newbury, MA 01885
Phone: 978-363-1100 x122

TO: Planning Board, Chip Hall
FROM: Sam Joslin, Building Commissioner
DATE: December 16, 2020
SUBJECT: Drakes Landing Trails

I have inspected the walking trails at Drakes Landing for compliance with ADA standards (521 CMR does not apply to walking trails). The ADA calls for “reasonable accommodations” for trails and outdoor features. As the ADA is a civil rights regulation and not a construction standard, it is up to the authority having jurisdiction to determine a reasonable standard. In the case of trails and outdoor features I utilize the standards of the US Access Board, Architectural Barriers Act Standard for Outdoor Features. This standard defines the walking paths at Drakes Landing as a “trail” which is designed for a recreational experience and does not connect elements and spaces on a site and has no transportation function. Due to terrain, there are some sections that do not meet strict standards but the standard does allow for exceptions from compliance due to practicable issues of terrain. In utilizing this standard, I do find the trail to be reasonably accommodating as required by the ADA and US Access Board Standard and find them compliant with the intent of the Act.

Respectfully,

Sam Joslin
Building Commissioner

Town Manager

From: Melissa Robbins` [REDACTED]
Sent: Monday, December 7, 2020 12:29 PM
To: Town Manager
Cc: Michael McCarron; Leah Zambarnardi; Conservation; Howard Hall
Subject: Trail Easement , Drakes Landing
Attachments: GRANT OF TRAIL EASEMENT 10.28.2020.docx; 16072 PL Overview Easement Plan SH 1.pdf; 16072 PL Overview Easement Plan SH 2.pdf; 16072 PL Overview Easement Plan SH 3.pdf

Good afternoon Angus,

In conformance with the Planning Board decision for Drakes Landing attached please find the attached Easement Deed to the Town of West Newbury for pedestrian access to the trail system at Drakes Landing.

The Town already has access from the entrance to the Carr Post, and will get its other public rights from the Conservation Restriction over the entirety of the Open Space. This Easement gives the public access over the sidewalk and trails from the Carr Post to the CR land so the public has continuous access throughout.

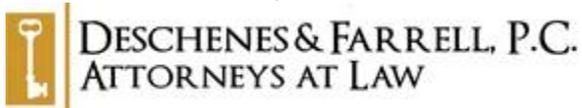
I used the form that Michael had approved for Cottages at River Hill, and have copied him on this email for his comment.

The Conservation Commission will be discussing this tonight, can I please be scheduled for your next meeting so the Board of Selectmen can accept this as well?

Thank you Angus,

-Melissa

Melissa E. Robbins, Esq.



Deschenes & Farrell, P.C.
515 Groton Road, Suite 204
Westford, MA 01886

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ALERT - WARNING — FRAUDULENT FUNDING INSTRUCTIONS

GRANT OF TRAIL EASEMENT

Cottage Advisors MA, LLC, a Massachusetts Limited Liability Company, having a principal place of business located 487 Groton Road, Westford, MA, 01886 (the “Grantor”), for nominal consideration, the receipt and sufficiency of which are hereby acknowledged, grant with quitclaim covenants, to the Town of West Newbury, acting by and through its Conservation Commission pursuant to Massachusetts General Laws Chapter 40, Section 8c as amended (the “Grantee”), its successors and assigns, employees, guests, agents and invitees, including, without limitation, the general public,

with **QUITCLAIM COVENANTS**, a perpetual right and easement to pass and repass by foot, or by non-motorized vehicle for access to, and travel within, the area shown as “Sidewalk” and “Public Access Easement” (collectively, the “Easement Area”) as shown on a plan entitled “Overview Plan 365 Main Street, West Newbury, MA”, dated October 22, 2019, attached hereto as Exhibit A (the “Exhibit Plan”).

PUBLIC USE. The purpose of this Easement is to provide permanent and perpetual public access to the Conservation Restriction Area and the trails located therein. This easement grants public access for passive and non-motorized recreational purposes such as, without limitation, walking, jogging, skiing, snowshoeing, and bicycling. For specific rights within the Conservation Restriction Area please see the Conservation Restriction recorded at the Southern Essex Registry of Deeds at Book _____, Page _____, (the “Conservation Restriction”).

PROHIBITED USES. Uses prohibited within the Conservation Restriction Area are detailed in the Conservation Restriction. The Public Use Sidewalk can be used only for access to and from the Conservation Restriction Area and the Trail Easement, no loitering, fires, overnight camping, carrying and/or discharging of firearms, or any general recreation activities shall be allowed within this area.

SUCCESSORS AND ASSIGNS. This Easement shall run with the land and be binding upon Grantor, their successors and assigns, and all those claiming title by, through or under Grantor.

All Easement Areas shall be maintained by Grantor its successors and/or assigns. No parking shall be allowed, and no structures or plantings will be allowed in the Easement Area that will interfere in any way with access to the Conservation Restriction Area or trails located therein. The Trail Easement must be constructed, available, and open to the public prior to release from the Covenant not to Convey for the twenty-eighth (28th) unit pursuant to the Special Permit issued

by the West Newbury Planning Board on January 9, 2018 recorded at the Southern Essex District Registry of Deeds at Book 36632 Page 109, prior to that time, the Trail Easement will not be available for public use.

For Grantor's title see deed recorded with the Southern Essex District Registry of Deeds dated April 26, 2018 recorded in Book 36676, Page 482.

WITNESS my hand and seal this _____ day of _____, 2020.

Cottage Advisors, LLC
By:

COMMONWEALTH OF MASSACHUSETTS

_____, ss

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared _____ (name of document signer), proved to me through satisfactory evidence of identification, which was _____ (source of identification) to be the person whose name is signed on the preceding/attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

Notary Public
My Commission Expires:

ACCEPTANCE OF GRANT

The above Trail Easement from Cottage Advisors, LLC, was accepted by the Town of West Newbury acting by and through its Conservation Commission pursuant to the provisions of G.L. c. 40, Section 8C, this _____ day of _____, 2020.

TOWN OF WEST NEWBURY
CONSERVATION COMMISSION

COMMONWEALTH OF MASSACHUSETTS

_____, ss

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared _____ (name of document signer), proved to me through satisfactory evidence of identification, which was _____ (source of identification) to be the person whose name is signed on the preceding/attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

Notary Public
My Commission Expires:

APPROVAL OF THE BOARD OF SELECTMEN

We, the undersigned, being a majority of the Board of Selectmen of the Town of West Newbury, hereby certify that at a meeting duly held on _____, 20 ____, the Board of Selectmen voted to approve the foregoing Grant of Trail Easement to the Town of West Newbury pursuant to M.G.L. c. 40, Section 8C this _____ day of _____, 20____.

BOARD OF SELECTMEN

COMMONWEALTH OF MASSACHUSETTS

_____, ss

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared _____ (name of document signer), proved to me through satisfactory evidence of identification, which was _____ (source of identification) to be the person whose name is signed on the preceding/attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

Notary Public
My Commission Expires:

SUBORDINATION OF MORTGAGE

I/we, _____, Present holder(s) of a mortgage on property located at _____, Massachusetts ("Premises") from _____ to _____ dated _____ and recorded with the _____ Registry of Deeds in Book _____, Page _____, hereby approved of, and subordinate the Mortgage and the obligations secured thereby to the Grant of Trail Easement covering all/a portion of the Premises to be recorded, to the same extent as if the Grant of Trail Easement had been executed and recorded before the execution and recording of the Mortgage. In Witness Whereof, the said _____ has caused its corporate seal to be hereto affixed and these presents to be signed in its name and behalf by _____ its _____ this _____ day of _____, 20__.

By:

_____, 20__

COMMONWEALTH OF MASSACHUSETTS

_____, ss

On this ____ day of _____, 2020, before me, the undersigned notary public, personally appeared _____ (name of document signer), proved to me through satisfactory evidence of identification, which was _____ (source of identification) to be the person whose name is signed on the preceding/attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

Notary Public

My Commission Expires:



GENERAL NOTES

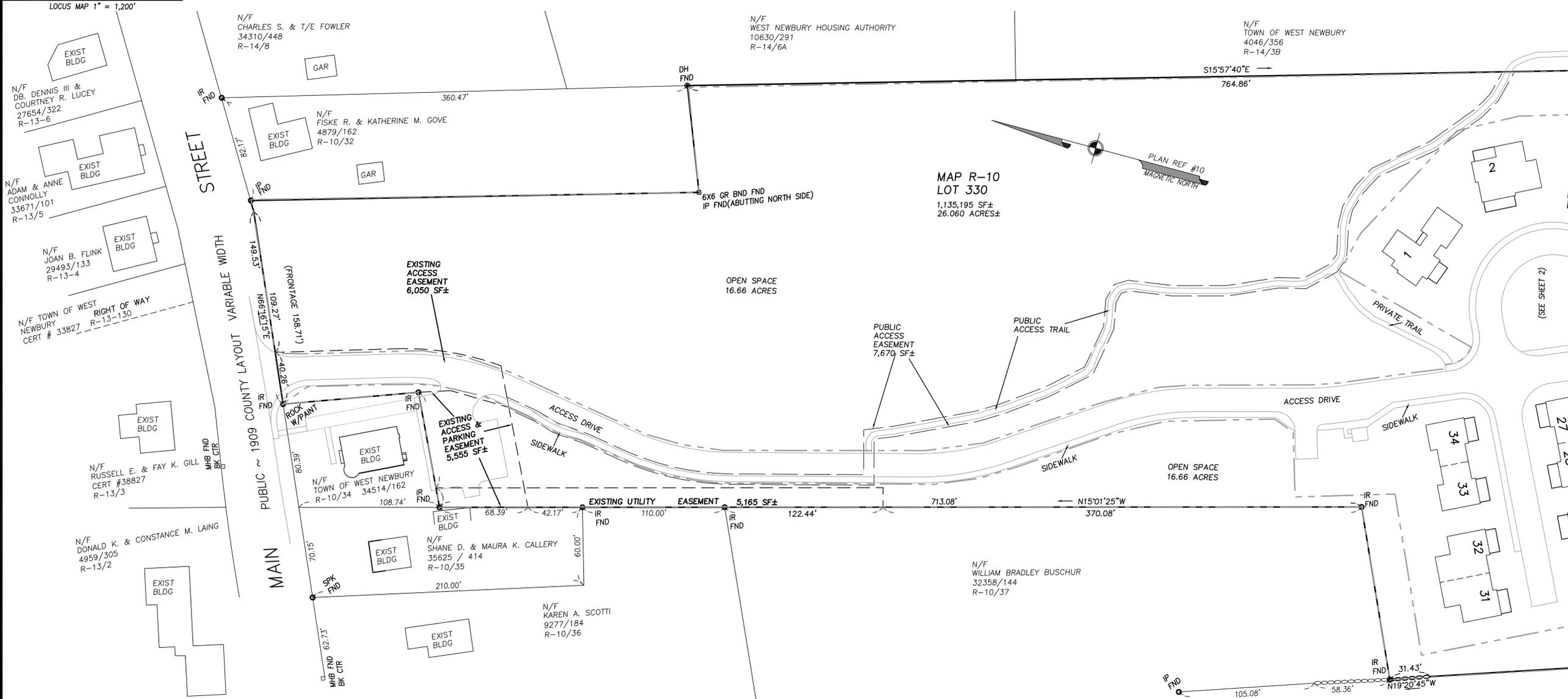
- 1) THE PURPOSE OF THIS PLAN IS TO SHOW TRAIL ACCESS EASEMENTS FOR THE BENEFIT OF THE PUBLIC.

DEED REFERENCE:

- 1.) TO: COTTAGE ADVISORS, LLC
FROM: WILLIAM L. DALEY
DEED BOOK 36193 PAGE 199
DATED: SEPTEMBER 21, 2017
- 2.) TO: COTTAGE ADVISORS, LLC
FROM: MICAH AND LAURIE SPIELVOGEL
DEED BOOK 36632 PAGE 101
MARCH 6, 2018
- 3.) TO: COTTAGE ADVISORS, LLC
FROM: MURPHY
DEED BOOK 36193 PAGE 202
SEPTEMBER 21, 2017

LEGEND

- ○ ○ ○ STONE WALL
- DH FND DRILL HOLE FOUND
- IR FND IRON ROD FOUND
- IP FND IRON PIPE FOUND
- MHB FND BK CTR MASS HIGHWAY BOUND FOUND BACK CENTER
- ECSB FND ESSEX COUNTY BOUND FOUND



MAP R-10
LOT 330
1,135,195 SF±
26.060 ACRES±

FOR REGISTRY USE ONLY

6 CHESTNUT STREET, AMESBURY, MA.
Phone: (978) 388-2157
CONSULTING ENGINEERS &
LAND SURVEYORS SINCE 1988
www.gm2inc.com

Sheet Title:
OVERVIEW PLAN

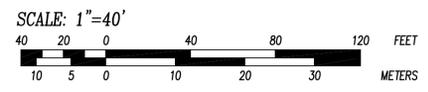
Project Title:
365 MAIN STREET
WEST NEWBURY, MA

Applicant & Owners:
Cottage Advisors, LLC
487 Groton Road
Westford, MA 01886

REVISION			
NO.	DATE	DESCRIPTION	BY

PLAN REFERENCES:

- 1) PLAN OF LAND IN WEST NEWBURY, MA FOR THE ROMAN CATHOLIC ARCHBISHOP OF BOSTON SCALE 1"=80' DATED: JAN. 1955 FILED WITH ARCHDIOCESE OF BOSTON
- 2) PLAN OF LAND IN WEST NEWBURY, MA FOR EST. OF MARION H.W. NASON ESRD PLAN 201 OF 1959
- 3) PLAN OF LAND IN WEST NEWBURY PREPARED FOR WELLS ESRD PLAN 330 OF 1969
- 4) PLAN OF LAND IN WEST NEWBURY, MA FOR HUNTINGTON WELLS ESRD PLAN 629 OF 1973
- 5) PLAN OF LAND IN WEST NEWBURY, MA FOR HAROLD T. & WILLIAM L. DALEY ESRD PLAN BOOK 128 PLAN 47
- 6) PLAN OF MEETINGHOUSE HILL ROAD FROM ASH ST TO BACHELOR ST IN THE TOWN OF WEST NEWBURY COUNTY LAYOUT PLAN # 3200 SCALE 1"=40' DATED: SEPT. 25, 1984
- 7) PLAN OF LAND IN WEST NEWBURY, MA FOR LOW ASSOCIATES - ARCHITECTS, INC. ESRD PLAN BOOK 266 PLAN 14
- 8) PLAN OF LAND IN WEST NEWBURY, MA PREPARED FOR PAUL BARTLEY ESRD PLAN BOOK 275 PLAN 45
- 9) WORKSHEET ALTA/ACSM LAND TITLE PLAN FOR HAWTHORNE PARTNERS W.C. CAMMETT RECORDS PROJECT # 06122
- 10) LOTTING PLAN 365 MAIN STREET WEST NEWBURY, MA FOR COTTAGE ADVISORS ESRD PLAN BOOK 458 PLAN 26 DATED APRIL 22, 2016



Date: _____

PROJ. MGR.: D. HAMEL

FIELD: _____

DESIGN: D. HAMEL

DRAWN: R. SMITH

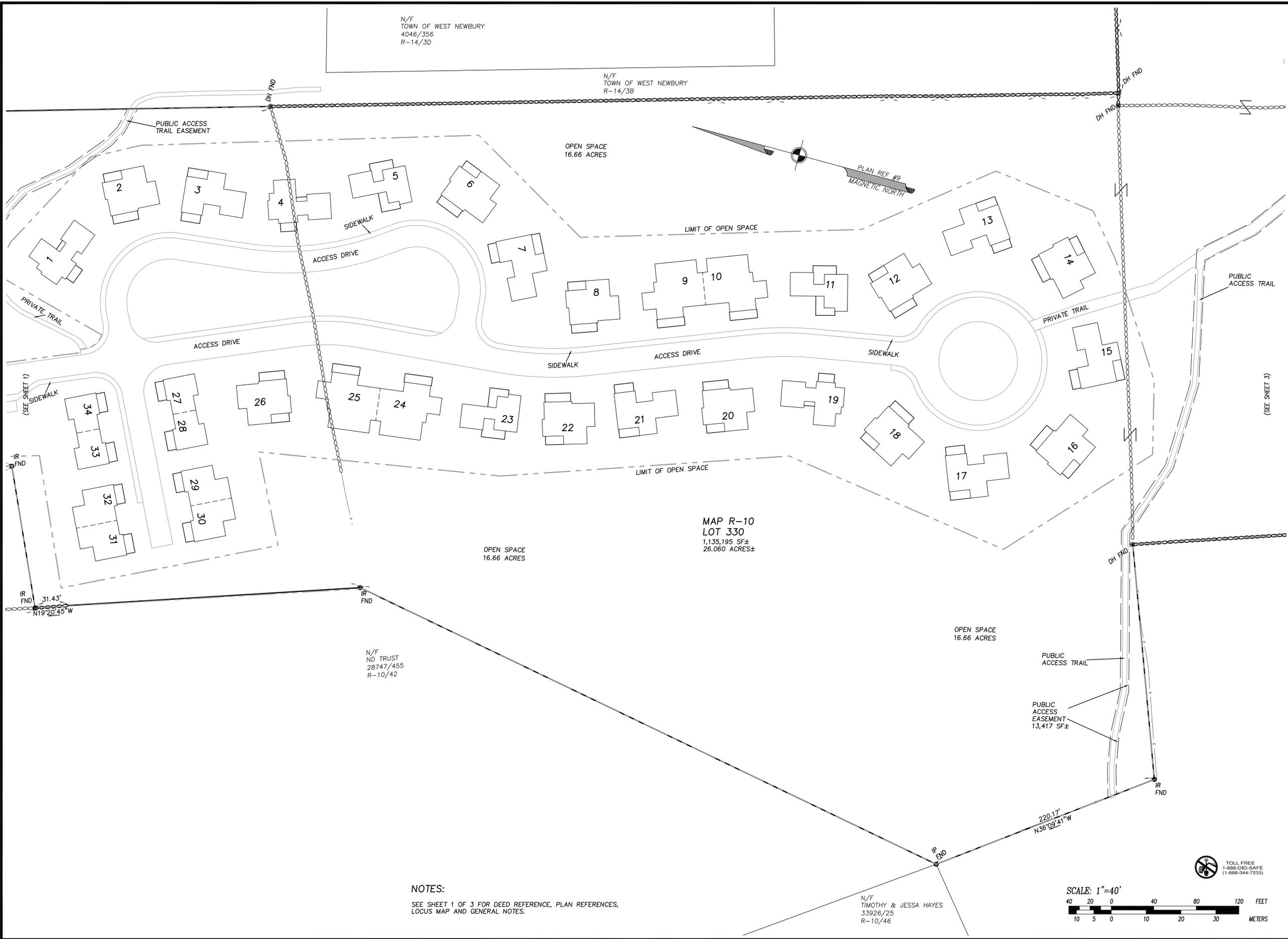
CHECKED: J. SALVAGGIO

DATE: 10-22-19

FILE: K:\...16072 PL ESMT PLAN

FBK: _____

JOB #: 16072



FOR REGISTRY USE ONLY

G&M2
CAMMETT

6 CHESTNUT STREET, AMESBURY, MA.
Phone: (978) 388-2157
CONSULTING ENGINEERS &
LAND SURVEYORS SINCE 1988
www.gm2inc.com

Sheet Title:
OVERVIEW PLAN

Project Title:
DRAKES LANDING
365 MAIN STREET
WEST NEWBURY, MA

Applicant:
Cottage Advisors
487 Groton Road
Westford, MA 01886

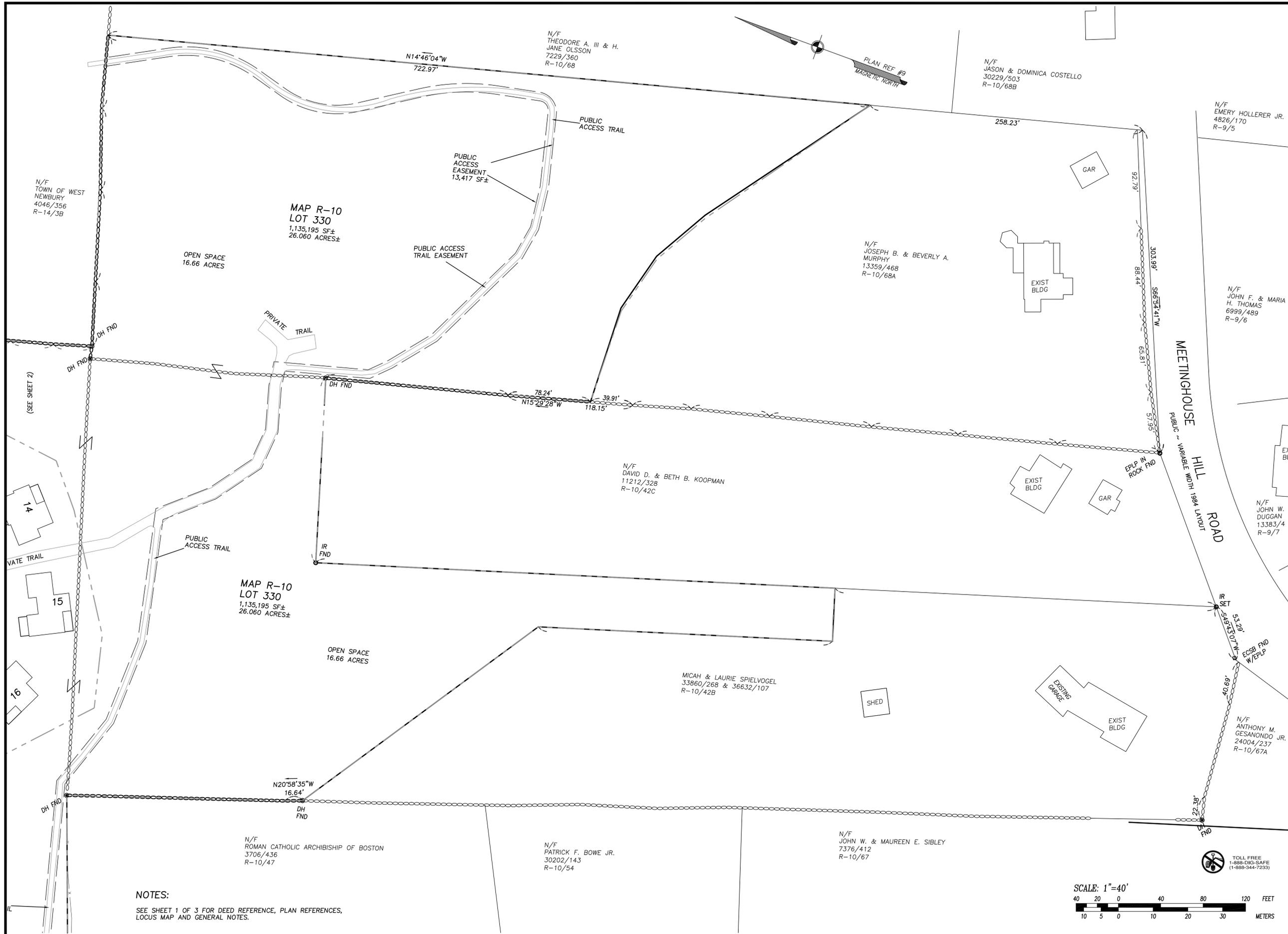
Owners:
WILLIAM L. DALEY
P.O. Box 328, West Newbury, MA 01985
Map R-10 Lots 33 & 42A
JOSEPH B. & BEVERLY A. MURPHY
34 Meetinghouse Hill Rd
West Newbury, MA 01985
Map R-10 Lot 68A

REVISION			
NO.	DATE	DESCRIPTION	BY

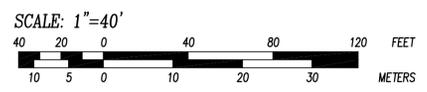
Date: _____

PROJ. MGR.: D. HAMEL
FIELD:
DESIGN: D. HAMEL
DRAWN: R. SMITH
CHECKED: J. SALVAGGIO
DATE: 10-22-19
FILE: K:\...16072 PL E5MT PLAN
FBK:
JOB #: 16072

SHEET 2 OF 3



NOTES:
SEE SHEET 1 OF 3 FOR DEED REFERENCE, PLAN REFERENCES, LOCUS MAP AND GENERAL NOTES.



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6 CHESTNUT STREET, AMESBURY, MA.
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Sheet Title:

OVERVIEW PLAN

Project Title:

DRAKES LANDING
365 MAIN STREET
WEST NEWBURY, MA

Applicant:

Cottage Advisors
487 Groton Road
Westford, MA 01886

Owners:

WILLIAM L. DALEY
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Map R-10 Lots 33 & 42A

JOSEPH B. & BEVERLY A. MURPHY
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Map R-10 Lot 68A

REVISION			
NO.	DATE	DESCRIPTION	BY

Date: _____

PROJ. MGR.: D. HAMEL

FIELD: _____

DESIGN: D. HAMEL

DRAWN: R. SMITH

CHECKED: J. SALVAGGIO

DATE: 10-22-19

FILE: K:\...16072 PL E5MT PLAN

FBK: _____

JOB #: 16072

SHEET 3 OF 3

Town Manager

From: Town Manager
Sent: Tuesday, December 15, 2020 4:45 PM
To: Mike Walters
Subject: RE: See below

Hi Mike,

I've confirmed with the BOS Chairman David Archibald that this topic will be agenda'd for the regularly scheduled BOS mtg on Monday, Jan 4 at 7pm. Your attendance is not necessary but is certainly welcome. Login info for this remote mtg will be included on the agenda to be posted to the Town website on/by Dec 31. In the meantime Chairman Archibald will visit this area frequently (he lives right nearby), and by Jan 4th we'll also have staff review from DPW and public safety. It is too soon to say if any decision would be made that night, but the meeting will certainly "advance the ball."

Thanks again for bringing this to our attention –

Angus

Angus Jennings, Town Manager
 Town of West Newbury
 Town Office Building
 381 Main Street
 West Newbury, MA 01985
 (978) 363-1100 x111
townmanager@wnewbury.org

From: Town Manager
Sent: Saturday, December 12, 2020 7:49 PM
To: Mike Walters [REDACTED]
Subject: Re: See below

Thanks for bringing this to my attention, I'll review w appropriate personnel and get back to you soon. As for your specific request for no parking signage, that is BOS jurisdiction so will recommend for addition to a future meeting agenda, could be Jan 4, pending staff review.

Thanks,
 Angus

Angus Jennings, Town Manager
 Town of West Newbury
 Town Office Building
[381 Main Street](#)
[West Newbury, MA 01985](#)
[\(978\) 363-1100 x111](#)
townmanager@wnewbury.org

Sent from my mobile device

Town Manager

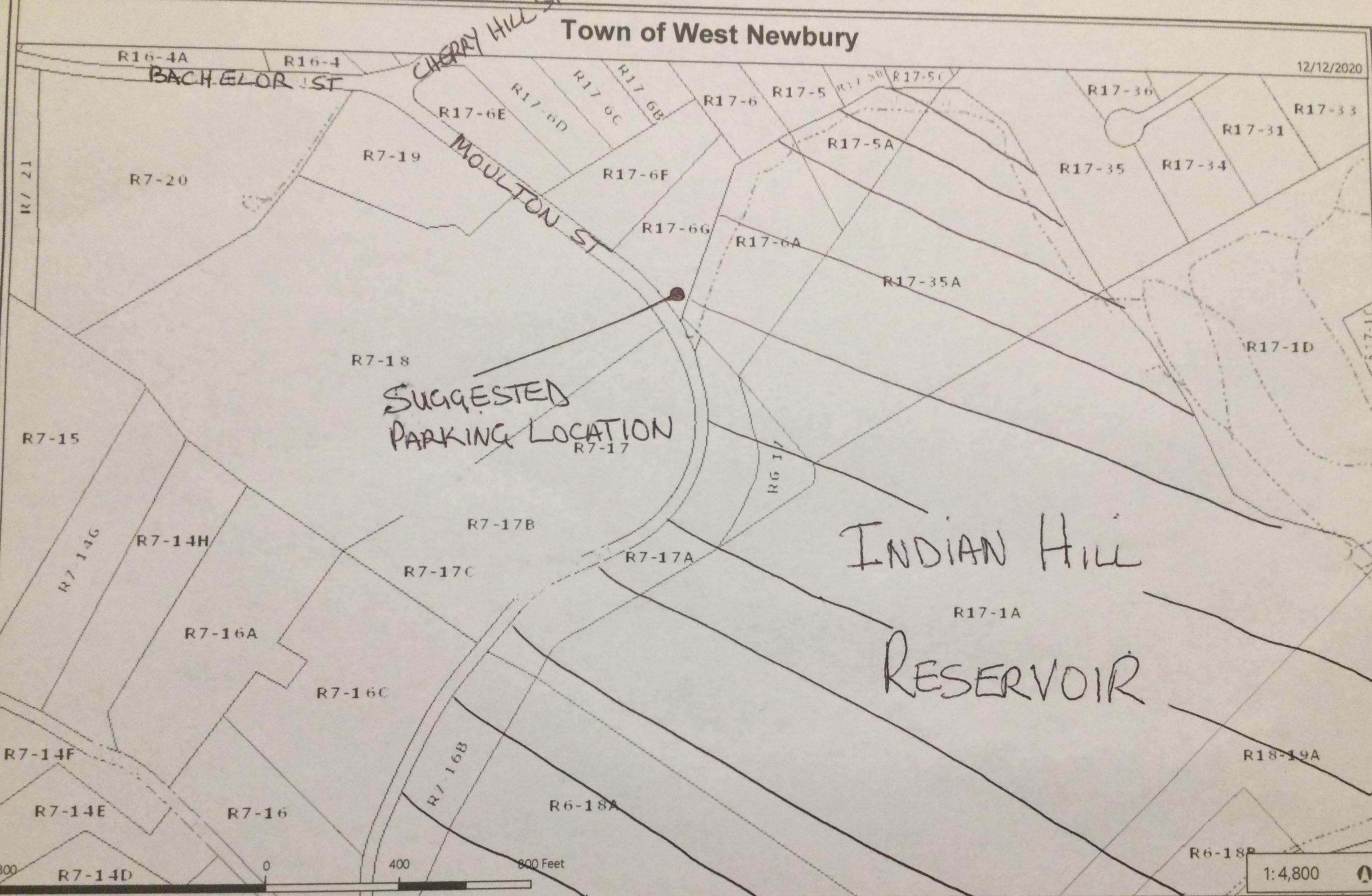
From: Mike Walters [REDACTED]
Sent: Saturday, December 12, 2020 6:30 PM
To: Town Manager
Subject: See below

To :- Angus Jennings West Newbury Town Manager
From :- Michael Walters resident 97 Moulton St W. Newbury
Subject :- out of control parking in front of 97 Moulton St W. Newbury
Date :- 12-12-20
Mr. Jennings,

I am writing to you today to make you aware of the problem of uncontrolled parking in front of my house at 97 Moulton St; W. Newbury. The situation is dangerous, as well as an eyesore and is getting worse as more people are using this location. I am enclosing a photograph that shows cars parked at that location (2nd photo). I have counted up to 12 cars parked at any one time which is becoming more and more common. People are parking here and then going for a walk around the Indian Hill reservoir. The danger is caused because people are parking on the side of the street when it was not designed for that purpose. It is a narrow road. It means that people are exiting their cars directly onto the street and other cars passing on the street are driving by within feet of them. It is dangerous for the people. It is dangerous for children when they are getting out of the parked cars, and it is dangerous for the dogs that people bring to accompany them on the walks. It is an accident waiting to happen. Other negative effects of this situation are excessive litter around this area (3rd photo) Car alarms going off at all hours, and my driveway being used as a turn assist area (4th photo). A suggestion would be to make a proper parking area on the town owned land next to the reservoir marked on the enclosed map (1st photo) This is currently being used as an unofficial parking lot by a few fishermen. This would be a lot safer and less bothersome for all concerned. To prevent the present situation in front of 97 Moulton St, I would request no parking signed to be installed.

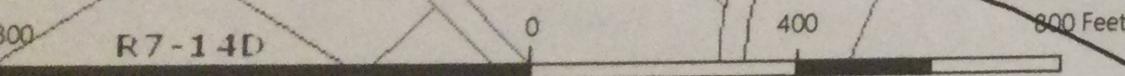
Town of West Newbury

12/12/2020



SUGGESTED
PARKING LOCATION
R7-17

INDIAN HILL
RESERVOIR



1:4,800

Data Sources: Produced by Merrimack Valley Planning Commission (MVPC) using data provided by the Town of West Newbury & MassGIS. MVPC AND THE TOWN OF WEST NEWBURY MAKES NO WARRANTIES, EXPRESSED OR IMPLIED, CONCERNING THE ACCURACY, COMPLETENESS, RELIABILITY, OR SUITABILITY OF THESE DATA. THE TOWN OF WEST NEWBURY AND MVPC DOES NOT ASSUME ANY LIABILITY ASSOCIATED WITH THE USE OR MISUSE OF THIS INFORMATION.

Legend	
MVPC Boundary	Parcels
Building Footprints	Trails
Roads	Interstate
Easements	Hydrographic Features
	Major Road
	Streams
	Local Road
	Wetlands



© Merrimack Valley Planning Commission

* APPROX LOCATION OF 97 MOULTON ST

Town Manager

From: Town Manager
Sent: Tuesday, December 15, 2020 4:42 PM
To: dpwdirector@wnewbury.org; Jeff Durand (durand@westnewburysafety.org); Michael Dwyer (dwyer@westnewburysafety.org)
Cc: Bert Comins (conservation@wnewbury.org); Michael McCarron; Jennifer Walsh (finance.admin@wnewbury.org)
Subject: Parking concern, 97 Moulton Street / Indian Hill Reservoir

Hi,

Please review below. Archie has agreed this will be placed on the BOS agenda on Monday Jan 4 for review, so I'd like each of your review in the meantime to let me know a) if you agree that it's a problem (it sure looks like it) and b) if you agree that Mr. Walters' suggested fix is the right fix. Archie lives in the area so will be keeping an eye on this in the meantime.

Bert I've copied you not so much for the traffic safety aspect as much as to ask if you're aware of any restrictions on the parcel R17-6G that would preclude its use as a dirt parking lot (if approved by BOS, and if funded).

If you have any written comments, please copy Jenny on your response and these will be added to the BOS packet for the mtg on Jan 4.

Thanks,
Angus

Angus Jennings, Town Manager
Town of West Newbury
Town Office Building
381 Main Street
West Newbury, MA 01985
(978) 363-1100 x111
townmanager@wnewbury.org

From: Mike Walters [REDACTED]
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Subject: See below

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Town Manager

From: Chief Jeffrey Durand <durand@westnewburysafety.org>
Sent: Wednesday, December 16, 2020 1:15 PM
To: Town Manager
Subject: RE: Parking concern, 97 Moulton Street / Indian Hill Reservoir

I would ask that the officers check during their normal patrols, as well as any complaints called in. It's a well traveled road during officers normal daily routine.

From: Town Manager [mailto:townmanager@wnewbury.org]
Sent: Wednesday, December 16, 2020 11:53 AM
To: Chief Jeffrey Durand <durand@westnewburysafety.org>
Subject: RE: Parking concern, 97 Moulton Street / Indian Hill Reservoir

Thanks. If such "no parking" signs were posted, realistically what level of enforcement may be reasonable to expect? Would it be complaint-driven, or is this route periodically covered by patrols?

Angus Jennings, Town Manager
Town of West Newbury
Town Office Building
381 Main Street
West Newbury, MA 01985
(978) 363-1100 x111
townmanager@wnewbury.org

From: Chief Jeffrey Durand <durand@westnewburysafety.org>
Sent: Wednesday, December 16, 2020 11:18 AM
To: Town Manager <townmanager@wnewbury.org>
Subject: RE: Parking concern, 97 Moulton Street / Indian Hill Reservoir

Angus, Yes cars park there, sometimes quite a few. I don't think it's a huge danger, although parking anywhere along a road has its risks. The proposed parking area is ½ a mile away from 97 Moulton ST. People park in front of 97 Moulton St. to walk the roadway around that side of the reservoir. I don't see people parking that far away and walking all the way back to the access roadway in front of 97 Moulton St., although doing that may take care of the parking issue there. The only way to fix this problem would be to post both sides of Moulton St. "No Parking" in that area. This issue may also lessen once all the Covid restrictions lift in the coming months.

From: Town Manager [mailto:townmanager@wnewbury.org]
Sent: Tuesday, December 15, 2020 4:42 PM
To: DPW Director <dpwdirector@wnewbury.org>; Chief Jeffrey Durand <durand@westnewburysafety.org>; Michael Dwyer <dwyer@westnewburysafety.org>
Cc: Conservation <conservation@wnewbury.org>; Michael McCarron <mmccarron@wnewbury.org>; Finance Admin <finance.admin@wnewbury.org>
Subject: Parking concern, 97 Moulton Street / Indian Hill Reservoir

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Town Manager

From: DPW Director
Sent: Wednesday, December 16, 2020 9:55 PM
To: Conservation; Town Manager; Jeff Durand (durand@westnewburysafety.org); Michael Dwyer (dwyer@westnewburysafety.org)
Cc: Michael McCarron; Finance Admin
Subject: RE: Parking concern, 97 Moulton Street / Indian Hill Reservoir

All,
My DPW Director review sees no operational concerns with this parking activity.

Now the unsolicited Traffic Engineering comments. I have observed this activity for over 5 years now and have no public safety concerns with this parking activity. In fact, it acts as traffic calming on the roadway and slows vehicle speeds down. I have talked to Mr. Walters in the past and I think his main concern is the parking activity / congestion in the area in general and not totally a public safety issue as stated in his e-mail. No question, there are more vehicles in the area with more people home – but I don't really see a problem here.

Wayne

From: Conservation <conservation@wnewbury.org>
Sent: Wednesday, December 16, 2020 10:35 AM
To: Town Manager <townmanager@wnewbury.org>; DPW Director <dpwdirector@wnewbury.org>; Jeff Durand (durand@westnewburysafety.org) <durand@westnewburysafety.org>; Michael Dwyer (dwyer@westnewburysafety.org) <dwyer@westnewburysafety.org>
Cc: Michael McCarron <mmccarron@wnewbury.org>; Finance Admin <finance.admin@wnewbury.org>
Subject: RE: Parking concern, 97 Moulton Street / Indian Hill Reservoir

Based on what comes up on GIS this lot is protected in perpetuity for conservation purposes. The deed states that "land may be used only for open space, water supply protection or passive recreation" but it does not reference a Conservation Restriction. This doesn't necessarily mean there is no formal CR, sometimes it just takes some digging to find them so I'll keep working on that and get back to you if/when I find anything.

Also, Jennifer Hughes from MVPC just sent me information on a grant opportunity for public space restoration and resiliency from Covid impacts, maybe the uptick in trail usage during the pandemic would qualify this project if it ultimately gets approved?

<https://www.neefusa.org/grants/2021/restoration-resilience-fund>

Bert Comins
Conservation Agent
Town of West Newbury
381 Main Street West Newbury, MA 01985
conservation@wnewbury.org
(978)363-1100 ext.126

Town Manager

From: Michael McCarron
Sent: Wednesday, December 16, 2020 10:48 AM
To: Town Manager
Subject: RE: Parking concern, 97 Moulton Street / Indian Hill Reservoir
Attachments: BREAR vs. FAGAN, 447 Mass. 68.html

I have scanned the deeds and restrictions for this property to your account. You will note that the restrictions are private. Under the case of Brear v. Fagan (attached) there is a serious question as to whether the restriction was valid to begin with.

Note the attorney with the winning argument.

Michael P. McCarron
Town Clerk
Town of West Newbury
381 Main Street
West Newbury, MA 01985
Tel 978-363-1100 ext 110

From: Town Manager <townmanager@wnewbury.org>
Sent: Tuesday, December 15, 2020 4:42 PM
To: DPW Director <dpwdirector@wnewbury.org>; Jeff Durand (durand@westnewburysafety.org) <durand@westnewburysafety.org>; Michael Dwyer (dwyer@westnewburysafety.org) <dwyer@westnewburysafety.org>
Cc: Conservation <conservation@wnewbury.org>; Michael McCarron <mmccarron@wnewbury.org>; Finance Admin <finance.admin@wnewbury.org>
Subject: Parking concern, 97 Moulton Street / Indian Hill Reservoir

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Bert I've copied you not so much for the traffic safety aspect as much as to ask if you're aware of any restrictions on the parcel R17-6G that would preclude its use as a dirt parking lot (if approved by BOS, and if funded).

If you have any written comments, please copy Jenny on your response and these will be added to the BOS packet for the mtg on Jan 4.

Thanks,
Angus

Angus Jennings, Town Manager
Town of West Newbury

RETURN TO:
O'FLAHERTY LAW OFFICES
104 State Street
Newburyport, Massachusetts 01950

2002101500576 Bk:19407 Pg:16
10/15/2002 13:53:00 DEED Pg 1/2

FILE # 02046

QUITCLAIM DEED

Property Address: Lot 6, Cherry Hill Street, West Newbury, MA

GREAT WOODS CUSTOM HOMES CO., INC., a Massachusetts corporation with a mailing address of 143 State Street, Newburyport, Essex County, Massachusetts

for no consideration

grants to TOWN OF WEST NEWBURY, a municipal corporation having a usual place of business at 381 Main Street, West Newbury, Massachusetts 01985

with quitclaim covenants

The land only shown as Lot 6 on a plan dated August 29, 2002 entitled "Plan of Land Form "A" Subdivision Cherry Hill Nurseries, Inc. West Newbury, MA 01985 Essex County" prepared by Cammett Engineering, said plan being recorded prior hereto.

Lot 6 contains 114,825 square feet (2.64 acres), more or less, according to said Plan.

Being a portion of the premises conveyed to the grantor by deed of Cherry Hill Nurseries, Inc. of even or recent date and recorded prior hereto.

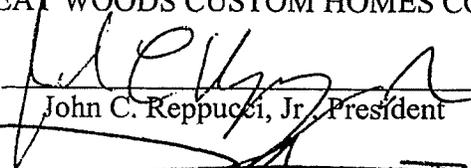
Subject to and together with the benefit of Restrictions and Covenants of even or recent date recorded with Essex South District Registry of Deeds prior hereto.

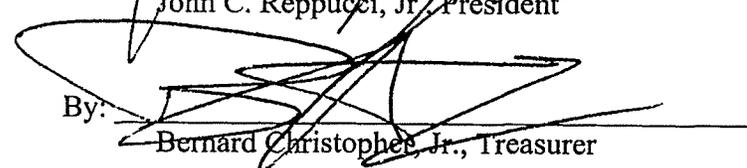
Subject to the restriction that said land may be used only for open space, water supply protection or passive recreation.

This conveyance does not represent all or substantially all of the assets of Great Woods Custom Homes Co., Inc. in the Commonwealth of Massachusetts and is made in the ordinary course of business.

WITNESS OUR HAND AND SEAL this 15th day of October, 2002.

GREAT WOODS CUSTOM HOMES CO., INC.

By: 
John C. Reppucci, Jr., President

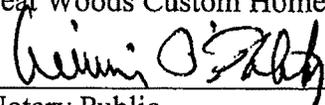
By: 
Bernard Christopher, Jr., Treasurer

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

October 15, 2002

Then personally appeared the above-named John C. Reppucci, Jr., President, and acknowledged the foregoing instrument to be the free act and deed of Great Woods Custom Homes Co., Inc., before me



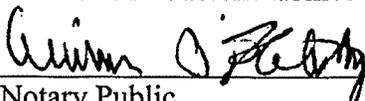
Notary Public
My Commission Expires: 5-30-08

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

October 15, 2002

Then personally appeared the above-named Bernard Christopher, Jr., Treasurer, and acknowledged the foregoing instrument to be the free act and deed of Great Woods Custom Homes Co., Inc., before me



Notary Public
My Commission Expires: 5-30-08

RETURN TO:
O'FLAHERTY LAW OFFICES
104 State Street
Newburyport, Massachusetts 01950

2002101500577 Bk:19407 Pg:18
10/15/2002 13:53:00 DEED Pg 1/2

FILE # 02-046

QUITCLAIM DEED

Property Address: Lot 7, Cherry Hill Street, West Newbury, MA

GREAT WOODS CUSTOM HOMES CO., INC., a Massachusetts corporation with a mailing address of 143 State Street, Newburyport, Essex County, Massachusetts

for no consideration

grants to TOWN OF WEST NEWBURY, a municipal corporation having a usual place of business at 381 Main Street, West Newbury, Massachusetts 01985

with quitclaim covenants

The land only shown as Lot 7 on a plan dated August 29, 2002 entitled "Plan of Land Form "A" Subdivision Cherry Hill Nurseries, Inc. West Newbury, MA 01985 Essex County" prepared by Cammett Engineering, said plan being recorded prior hereto.

Lot 7 contains 98,400 square feet (2.26 acres), more or less, according to said Plan.

Being a portion of the premises conveyed to the grantor by deed of Cherry Hill Nurseries, Inc. of even or recent date and recorded prior hereto.

Subject to and together with the benefit of Restrictions and Covenants of even or recent date recorded with Essex South District Registry of Deeds prior hereto.

Subject to the restriction that said land may be used only for open space, water supply protection or passive recreation.

This conveyance does not represent all or substantially all of the assets of Great Woods Custom Homes Co., Inc. in the Commonwealth of Massachusetts and is made in the ordinary course of business.

WITNESS OUR HAND AND SEAL this 15th day of October, 2002.

GREAT WOODS CUSTOM HOMES CO., INC.

By: _____

John C. Reppucci, Jr., President

By: _____

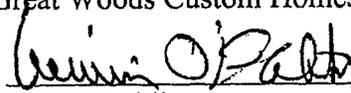
Bernard Christopher, Jr., Treasurer

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

October 15, 2002

Then personally appeared the above-named John C. Reppucci, Jr., President, and acknowledged the foregoing instrument to be the free act and deed of Great Woods Custom Homes Co., Inc., before me



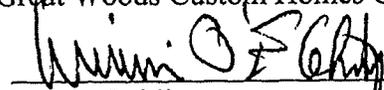
Notary Public
My Commission Expires: 5-30-08

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

October 15, 2002

Then personally appeared the above-named Bernard Christopher, Jr., Treasurer, and acknowledged the foregoing instrument to be the free act and deed of Great Woods Custom Homes Co., Inc., before me



Notary Public
My Commission Expires: 5-30-08

RETURN TO:
O'FLAHERTY LAW OFFICES
104 State Street
Newburyport, Massachusetts 01950
FILE # 02-046

QUITCLAIM DEED


2002101500575 Bk:19407 Pg:14
10/15/2002 13:53:00 DEED Pg 1/2

Property Address: Lots 4 and 5, Cherry Hill Street, West Newbury, MA

25
28
GREAT WOODS CUSTOM HOMES CO., INC., a Massachusetts corporation with a mailing address of 143 State Street, Newburyport, Essex County, Massachusetts

for consideration of FOUR HUNDRED NINETY FIVE THOUSAND and 00/100 DOLLARS (\$495,000.00)

grants to TOWN OF WEST NEWBURY, a municipal corporation having a usual place of business at 381 Main Street, West Newbury, Massachusetts 01985

with quitclaim covenants

The land only shown as Lot 4 and Lot 5 on a plan dated August 29, 2002 entitled "Plan of Land Form "A" Subdivision Cherry Hill Nurseries, Inc. West Newbury, MA 01985 Essex County" prepared by Cammett Engineering, said plan being recorded prior hereto.

Lot 4 contains 89,785 square feet (2.06 acres), more or less, according to said Plan.
Lot 5 contains 80,620 square feet (1.85 acres), more or less, according to said Plan.

Being a portion of the premises conveyed to the grantor by deed of Cherry Hill Nurseries, Inc. of even or recent date and recorded prior hereto.

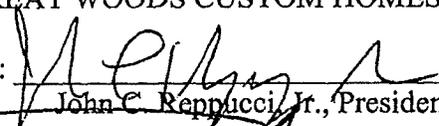
Subject to and together with the benefit of Restrictions and Covenants of even or recent date recorded with Essex South District Registry of Deeds prior hereto.

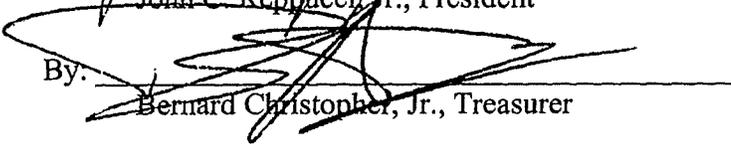
Subject to the restriction that said land may be used only for open space, water supply protection or passive recreation.

This conveyance does not represent all or substantially all of the assets of Great Woods Custom Homes Co., Inc. in the Commonwealth of Massachusetts and is made in the ordinary course of business.

WITNESS OUR HAND AND SEAL this 15th day of October, 2002.

GREAT WOODS CUSTOM HOMES CO., INC.

By: 
John C. Reppucci, Jr., President

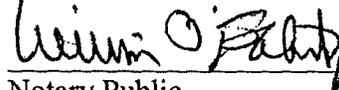
By: 
Bernard Christopher, Jr., Treasurer

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

October 15, 2002

Then personally appeared the above-named John C. Reppucci, Jr., President, and acknowledged the foregoing instrument to be the free act and deed of Great Woods Custom Homes Co., Inc., before me



Notary Public

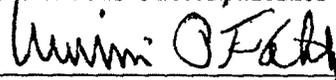
My Commission Expires: 5-30-08

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

October 15, 2002

Then personally appeared the above-named Bernard Christopher, Jr., Treasurer, and acknowledged the foregoing instrument to be the free act and deed of Great Woods Custom Homes Co., Inc., before me



Notary Public

My Commission Expires: 5-30-08

BEHREND & O'NEILL
O'NEILL LAW OFFICES,
104 State Street
Newburyport, Massachusetts 01950

2002101500574 Bk:19407 Pg:10
10/15/2002 13:53:00 OTHER Pg 1/4

FILE # 02-046 DECLARATION OF RESTRICTIVE COVENANTS BY

GREAT WOODS CUSTOM HOMES CO., INC.

Declaration of Restrictive Covenants by Great Woods Custom Homes Co., Inc., a Massachusetts Corporation with a usual place of business at 143 State Street, Newburyport, Essex County, Massachusetts, owner of a certain parcel of land in West Newbury, Essex County, Massachusetts on Cherry Hill Street and Moulton Street, consisting of seven lots numbered 1, 2, 3, 4, 5, 6 and 7, as shown on a plan entitled "Form 'A' Subdivision Cherry Hill Nurseries, Inc., West Newbury, MA 01985, Essex County" by C.E. Cammett Engineering, 297 Elm Street, Amesbury, MA 01913 dated August 29, 2002 and recorded herewith (the "Plan"), does hereby make and declare said lots 1, 2, 3, 4, 5, 6 and 7 (collectively the "Lots") on the plan subject to the following restrictive covenants and provisions.

1. The location of building footprints for dwellings shall be located in places having the least visual impact on the view shed from Cherry Hill Street, Moulton Street and Bachelor Street towards the direction of the reservoir, as finally determined by reference to a topographical plan and exigencies of septic system design for each dwelling. The dwelling on Lot 1 is to be located on the downside of the slope toward the reservoir. The dwellings on Lots 2, 3 and 4 are to be located so that the front of each dwelling facing Cherry Hill Street is at the top of the ridge with walkout basements on the downside of the slope towards the reservoir. Any changes to the locations as aforesaid are subject to approval of the Open Space Committee of the Town of West Newbury and the Declarant.
2. No lot shall be further divided to create additional building lots; no dwelling, building, or structure of any description, including fences, walls, and similar structures, shall be permitted or placed or constructed on Lot 4 within 50 feet of the side lot line of Lot 5, or on Lots 2, 3 or 4, within 100 feet of the boundary line of Lot 6. No dwelling will exceed 5,000 square feet of heated living space (excluding finished basement space).
3. No lot shall have any garages or other structures designed to accommodate more than three vehicles (unless the garage or other structure is utilized exclusively for agricultural equipment).
4. All structures shall have siding, painted or stained in natural or earth tone colors, or stained to weather to gray or left to weather naturally. Earth tones shall mean only tones of grays and browns. All trim will be subject to the same limitation on colors as siding, with the addition of white. Any deviation from these colors must be approved by the Open Space Committee of the Town of West Newbury.
5. Accessory structures may be placed on a lot but shall be of similar or complimentary style as the principal dwelling.

6. No fence, wall or similar structure shall be erected, placed on, or maintained on a lot unless it stands forty-eight (48) inches or less above the ground immediately beneath it and is constructed and/or positioned in such a manner as not to obstruct the view from an abutting lot. All fences shall be unpainted wood to weather to gray, iron, aluminum, or stained to match the dwelling, siding or stained to weather gray. In no event is chain link fencing to be used.
7. No boat, trailer, camper, mobile home, motor home, recreational vehicle or other vehicle such as a snow blower or off-road vehicle or similar vehicle shall be kept or permitted on a lot for an aggregate period of more than thirty (30) days in any calendar year unless it is kept wholly in a garage or other accessory structure as defined by West Newbury Zoning Bylaws as they may be amended, or unless it is stored in a manner as to be not visible from the public roadways or any abutting private lot adjacent thereto. "Not visible" does not mean covered by tarpaulin or similar type covering. Tarpaulins may not be used where they may be visible from any public street or other lots unless they are dark brown, black or dark green.
8. Clotheslines, poles, exterior antennae and aerials shall be located on or near each dwelling only in such a way as not be visible from the public roads: Cherry Hill Street, Moulton Street, and/or Bachelor Street.
9. Satellite and other dish antennae shall not exceed 20" in diameter and shall be placed on the lots in such a manner so as not to be visible from the public roads: Cherry Hill Street, Moulton Street and/or Bachelor Street.
10. No so-called "above-ground swimming pools" shall be placed, installed or constructed or maintained on any lot.
11. In order to enhance the architectural integrity and character of the dwellings to be constructed on the lots, the following shall be required of each lot owner;
 - (I) The exteriors of all structures, including roofs, on a lot shall be kept in good repair and all yards visible from Cherry Hill Street, Moulton Street and Bachelor Streets shall be maintained in a neat and orderly fashion;
 - (II) All grass within a yard area must be maintained (except to the extent the lot is used for agricultural purposes or is maintained in the same manner as abutting land that is maintained for conservation and/or agricultural purposes);
 - (III) Foundations shall have a limit of 12" exposed poured concrete or be covered with masonry veneer such as stone, brick or granite or pre-cast materials of a similar appearance, on the Cherry Hill Street side of the foundation only.

- (IV) Only "architectural" shingles in brown, black or gray tones, cedar wood shingles, slate or rubber roofs will be permitted. Porch roofs may incorporate copper or metal so long as the metal does not exceed 20% of the total roofing area. Plumbing vent pipes shall be of a color that blends with the color of the roofing material.
 - (V) No patios and walks will be constructed from unfinished concrete.
 - (VI) Existing trees and shrubs on the Lots intended for residential use shall be preserved to the greatest extent possible, except as necessary to open views from a dwelling to the reservoir. All Lots on which a dwelling or other structure is constructed shall be landscaped to include a minimum of four trees having a minimum caliper of 2.5 to 3.0 inches and not less than 20 shrubs per Lot. Existing trees and shrubs located on the Lots on which dwellings are to be constructed shall count toward the total.
 - (VII) Retaining walls shall be made from stone or brick and shall not be made from interlocking concrete block unless of the "tumbled" or "stressed" type resembling cobblestone or granite, subject to the approval of the Open Space Committee of the Town of West Newbury, if visible from any public ways: Cherry Hill Street, Moulton Street and/or Bachelor Street.
12. In the event the Open Space Committee of the Town of West Newbury ceases to exist, the Planning Board of the Town of West Newbury shall perform the functions of the Open Space Committee as defined herein. Any time consent is required hereunder it shall not be unreasonably withheld or delayed.
13. Upon conveyance to the Town of West Newbury, Lots 6 and 7 will be maintained by the Town in its existing state, free of shrubs and trees in excess of 6 feet in height. In the event the Town fails to do so, any owner of a Lot on which a dwelling is located, after 30 days prior written notice to the Town, may, at his or her own risk and expense, cut and remove any such tree or shrub in excess of 6 feet in height as his or her sole and exclusive remedy at law or in equity; provided that any such owner shall indemnify and hold harmless the Town from the claims of any person or entity arising as the result of his or her entry onto Lots 6 or 7 as provided for in this paragraph.
14. The restrictive covenants set forth herein shall remain in effect for the maximum period allowed under Massachusetts law and shall be included in each and every deed of all or any portion of the Lots.
15. The provisions contained herein shall run with the land and bind the owners of Lots 1, 2, 3, 4, 5, 6 and 7 and their heirs, devisees, legal representatives, successors and assigns.

- 16. These restrictions shall be enforceable by the owners, from time to time, of any Lot and by the Town of West Newbury, and any such owner, or the Town of West Newbury, may prosecute proceedings at law or in equity against any person or entity violating or attempting to violate the provisions hereof either to restrain violation or to recover damages.
- 17. The failure of any owner, or the Town of West Newbury, to enforce any restriction, covenant, or provision hereof, shall not be deemed to be a waiver of the right to do so thereafter as to the same breach or to one occurring prior or subsequent thereto.
- 18. If any provision hereof or the application of any such provision to any person or circumstance shall be held invalid, the remainder of this declaration or the application of such provision to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

In Witness Whereof the said Great Woods Custom Homes Co., Inc. has caused it's corporate seal to be affixed hereto and these presents executed by John C. Reppucci, Jr., it's President, and Bernard Christopher Jr., it's Treasurer, this 15th day of October, 2002.



 John C. Reppucci, Jr., President



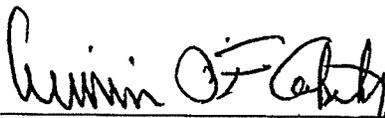
 Bernard Christopher, Jr. Treasurer

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

Date: 10-15-02

Then personally appeared the above-named John C. Reppucci, Jr., President, and Bernard Christopher, Jr., Treasurer, of Great Woods Custom Homes Co., Inc. and acknowledged the foregoing to be the free act and deed of Great Woods Custom Homes Co., Inc., before me.



 Notary Public
 My Commission Expires: Nov 30, 2008

Town Manager

From: Town Manager
Sent: Tuesday, December 29, 2020 4:32 PM
To: Sara Kreisel; Morrison, Micah
Cc: dpwdirector@wnewbury.org; Michael McCarron
Subject: RE: NOI Submittal - Middle Street over Upper Artichoke Reservoir, West Newbury, Bridge Replacement Project - NOI For Your Signature
Attachments: WPAform_WestNewbury_Dec29_2020.pdf

Please find attached the signed form.

Prior to signing I changed the name of the applicant (on page 1 of both forms) to read "Town of West Newbury" instead of "Town Manager, Town of West Newbury." Please make note of this on any other originals you may have. Prior to signing I also verified with Town Counsel that it is within my authority to sign on the Town's behalf without further authorization from the Board of Selectmen. We have notified the BOS of the anticipated ConCom filing and will continue to keep them apprised of the project through regular updates.

We would like to ensure that a Town representative is present for at least the opening of the hearings in both WN and Newburyport. Subject to availability, this could be Wayne, myself or Mike McCarron. Please keep all 3 of us in the loop as schedules are set.

Thanks,
Angus

Angus Jennings, Town Manager
Town of West Newbury
Town Office Building
381 Main Street
West Newbury, MA 01985
(978) 363-1100 x111
townmanager@wnewbury.org

From: Sara Kreisel [REDACTED]
Sent: Tuesday, December 29, 2020 2:08 PM
To: Town Manager <townmanager@wnewbury.org>
Cc: Morrison, Micah [REDACTED]
Subject: NOI Submittal - Middle Street over Upper Artichoke Reservoir, West Newbury, Bridge Replacement Project - NOI For Your Signature
Importance: High

Good afternoon Mr. Jennings,

We look forward to submitting the NOI Application for the Middle Street over Upper Artichoke Reservoir Bridge Replacement Project this coming Thursday, 12/29/2020 to the West Newbury Conservation Commission (concurrent with a submission to the City of Newburyport) to be added to the agenda for the hearing the week of 1/18/2021. In order to submit, we require your signature as the applicant on the attached WPA Form, PDF page 9 of 11, at your earliest convenience.

Thank you in advance.

Regards,
Sara

Sara E. Kreisel, PWS
Ecological Project Manager

Personal Pronouns: She/Her/Hers ([Why pronouns?](#))

skreisel@bscgroup.com

BSC Group

33 Waldo Street | Worcester | MA, 01608

803 Summer Street | Boston | MA, 02127





Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

MassDEP File Number
Document Transaction Number
West Newbury
City/Town

Important:
When filling out forms on the computer, use only the tab key to move your cursor - do not use the return key.



Note:
Before completing this form consult your local Conservation Commission regarding any municipal bylaw or ordinance.

A. General Information

1. Project Location (**Note:** electronic filers will click on button to locate project site):

<u>Middle Street over Upper Artichoke Reservoir</u> a. Street Address	<u>West Newbury</u> b. City/Town	<u>01985</u> c. Zip Code
Latitude and Longitude:	<u>42.802999</u> d. Latitude	<u>-70.931053</u> e. Longitude
<u>N/A - Town Roadway Layout</u> f. Assessors Map/Plat Number	<u>N/A</u> g. Parcel /Lot Number	

2. Applicant:

<u>Angus</u> a. First Name	<u>Jennings</u> b. Last Name
<u>Town of West Newbury</u> c. Organization	
<u>381 Main Street</u> d. Street Address	
<u>West Newbury</u> e. City/Town	<u>MA</u> f. State
<u>(978) 363-1100</u> x111	<u>01985</u> g. Zip Code
<u></u> i. Fax Number	<u>townmanager@wnewbury.org</u> j. Email Address

3. Property owner (required if different from applicant): Check if more than one owner

<u></u> a. First Name	<u></u> b. Last Name
<u></u> c. Organization	
<u></u> d. Street Address	
<u></u> e. City/Town	<u></u> f. State
<u></u> g. Zip Code	
<u></u> h. Phone Number	<u></u> i. Fax Number
<u></u> j. Email address	

4. Representative (if any):

<u>Sara</u> a. First Name	<u>Kreisel</u> b. Last Name
<u>BSC Group, Inc.</u> c. Company	
<u>803 Summer Street</u> d. Street Address	
<u>Boston</u> e. City/Town	<u>MA</u> f. State
<u>617-896-4579</u> h. Phone Number	<u>02127</u> g. Zip Code
<u></u> i. Fax Number	<u>skreisel@bscgroup.com</u> j. Email address

5. Total WPA Fee Paid (from NOI Wetland Fee Transmittal Form):

<u>Fee Exempt</u> a. Total Fee Paid	<u>Fee Exempt</u> b. State Fee Paid	<u>Fee Exempt</u> c. City/Town Fee Paid
--	--	--



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:

MassDEP File Number

Document Transaction Number

West Newbury
City/Town

A. General Information (continued)

6. General Project Description:

The project proposes the replacement of the bridge carrying Middle Street, West Newbury / Plummer Spring Road, Newburyport over the Upper Artichoke Reservoir in a similar horizontal and vertical alignment. Please refer to the Project Narrative for additional details.

7a. Project Type Checklist: (Limited Project Types see Section A. 7b.)

- 1. Single Family Home
- 2. Residential Subdivision
- 3. Commercial/Industrial
- 4. Dock/Pier
- 5. Utilities
- 6. Coastal engineering Structure
- 7. Agriculture (e.g., cranberries, forestry)
- 8. Transportation
- 9. Other

7b. Is any portion of the proposed activity eligible to be treated as a limited project (including Ecological Restoration Limited Project) subject to 310 CMR 10.24 (coastal) or 310 CMR 10.53 (inland)?

- 1. Yes No If yes, describe which limited project applies to this project. (See 310 CMR 10.24 and 10.53 for a complete list and description of limited project types)
- 310 CMR 10.53(3)(i):...improvement...bridges...existed prior to 4/1/83; 10.53(3)(l):...construction...of water dependent uses & 10.53(8)(a): Replace...existing stream crossing in a non-tidal crossing.

If the proposed activity is eligible to be treated as an Ecological Restoration Limited Project (310 CMR10.24(8), 310 CMR 10.53(4)), complete and attach Appendix A: Ecological Restoration Limited Project Checklist and Signed Certification.

8. Property recorded at the Registry of Deeds for:

a. County

N/A Town Roadway Layout

c. Book

b. Certificate # (if registered land)

d. Page Number

B. Buffer Zone & Resource Area Impacts (temporary & permanent)

- 1. Buffer Zone Only – Check if the project is located only in the Buffer Zone of a Bordering Vegetated Wetland, Inland Bank, or Coastal Resource Area.
- 2. Inland Resource Areas (see 310 CMR 10.54-10.58; if not applicable, go to Section B.3, Coastal Resource Areas).

Check all that apply below. Attach narrative and any supporting documentation describing how the project will meet all performance standards for each of the resource areas altered, including standards requiring consideration of alternative project design or location.



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:

MassDEP File Number

Document Transaction Number

West Newbury
City/Town

B. Buffer Zone & Resource Area Impacts (temporary & permanent) (cont'd)

Check all that apply below. Attach narrative and supporting documentation describing how the project will meet all performance standards for each of the resource areas altered, including standards requiring consideration of alternative project design or location.

Online Users:
Include your document transaction number (provided on your receipt page) with all supplementary information you submit to the Department.

<u>Resource Area</u>	<u>Size of Proposed Alteration</u>	<u>Proposed Replacement (if any)</u>
a. <input type="checkbox"/> Designated Port Areas	Indicate size under Land Under the Ocean, below	
b. <input type="checkbox"/> Land Under the Ocean	_____	
	1. square feet	

	2. cubic yards dredged	
c. <input type="checkbox"/> Barrier Beach	Indicate size under Coastal Beaches and/or Coastal Dunes below	
d. <input type="checkbox"/> Coastal Beaches	_____	_____
	1. square feet	2. cubic yards beach nourishment
e. <input type="checkbox"/> Coastal Dunes	_____	_____
	1. square feet	2. cubic yards dune nourishment

	<u>Size of Proposed Alteration</u>	<u>Proposed Replacement (if any)</u>
f. <input type="checkbox"/> Coastal Banks	_____	
	1. linear feet	
g. <input type="checkbox"/> Rocky Intertidal Shores	_____	
	1. square feet	
h. <input type="checkbox"/> Salt Marshes	_____	_____
	1. square feet	2. sq ft restoration, rehab., creation
i. <input type="checkbox"/> Land Under Salt Ponds	_____	
	1. square feet	

	2. cubic yards dredged	
j. <input type="checkbox"/> Land Containing Shellfish	_____	
	1. square feet	
k. <input type="checkbox"/> Fish Runs	Indicate size under Coastal Banks, inland Bank, Land Under the Ocean, and/or inland Land Under Waterbodies and Waterways, above	

	1. cubic yards dredged	
l. <input type="checkbox"/> Land Subject to Coastal Storm Flowage	_____	
	1. square feet	

4. Restoration/Enhancement
If the project is for the purpose of restoring or enhancing a wetland resource area in addition to the square footage that has been entered in Section B.2.b or B.3.h above, please enter the additional amount here.

_____	_____
a. square feet of BVW	b. square feet of Salt Marsh
5. <input checked="" type="checkbox"/> Project Involves Stream Crossings	
0	1
_____	_____
a. number of new stream crossings	b. number of replacement stream crossings



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:
MassDEP File Number
Document Transaction Number
West Newbury
City/Town

C. Other Applicable Standards and Requirements

- This is a proposal for an Ecological Restoration Limited Project. Skip Section C and complete Appendix A: Ecological Restoration Limited Project Checklists – Required Actions (310 CMR 10.11).

Streamlined Massachusetts Endangered Species Act/Wetlands Protection Act Review

- Is any portion of the proposed project located in **Estimated Habitat of Rare Wildlife** as indicated on the most recent Estimated Habitat Map of State-Listed Rare Wetland Wildlife published by the Natural Heritage and Endangered Species Program (NHESP)? To view habitat maps, see the *Massachusetts Natural Heritage Atlas* or go to http://maps.massgis.state.ma.us/PRI_EST_HAB/viewer.htm.

a. Yes No **If yes, include proof of mailing or hand delivery of NOI to:**

**Natural Heritage and Endangered Species Program
Division of Fisheries and Wildlife
1 Rabbit Hill Road
Westborough, MA 01581**

MassGIS 2020
b. Date of map

If yes, the project is also subject to Massachusetts Endangered Species Act (MESA) review (321 CMR 10.18). To qualify for a streamlined, 30-day, MESA/Wetlands Protection Act review, please complete Section C.1.c, and include requested materials with this Notice of Intent (NOI); OR complete Section C.2.f, if applicable. *If MESA supplemental information is not included with the NOI, by completing Section 1 of this form, the NHESP will require a separate MESA filing which may take up to 90 days to review (unless noted exceptions in Section 2 apply, see below).*

c. Submit Supplemental Information for Endangered Species Review*

- Percentage/acreage of property to be altered:
 - (a) within wetland Resource Area _____ percentage/acreage
 - (b) outside Resource Area _____ percentage/acreage
- Assessor's Map or right-of-way plan of site

- Project plans for entire project site, including wetland resource areas and areas outside of wetlands jurisdiction, showing existing and proposed conditions, existing and proposed tree/vegetation clearing line, and clearly demarcated limits of work **
 - (a) Project description (including description of impacts outside of wetland resource area & buffer zone)
 - (b) Photographs representative of the site

* Some projects **not** in Estimated Habitat may be located in Priority Habitat, and require NHESP review (see <https://www.mass.gov/endangered-species-act-mesa-regulatory-review>).

Priority Habitat includes habitat for state-listed plants and strictly upland species not protected by the Wetlands Protection Act.

** MESA projects may not be segmented (321 CMR 10.16). The applicant must disclose full development plans even if such plans are not required as part of the Notice of Intent process.



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:

MassDEP File Number

Document Transaction Number

West Newbury
City/Town

Online Users:
Include your document transaction number (provided on your receipt page) with all supplementary information you submit to the Department.

C. Other Applicable Standards and Requirements (cont'd)

- 4. Is any portion of the proposed project within an Area of Critical Environmental Concern (ACEC)?
 a. Yes No If yes, provide name of ACEC (see instructions to WPA Form 3 or MassDEP Website for ACEC locations). **Note:** electronic filers click on Website.
 b. ACEC

- 5. Is any portion of the proposed project within an area designated as an Outstanding Resource Water (ORW) as designated in the Massachusetts Surface Water Quality Standards, 314 CMR 4.00?
 a. Yes No
- 6. Is any portion of the site subject to a Wetlands Restriction Order under the Inland Wetlands Restriction Act (M.G.L. c. 131, § 40A) or the Coastal Wetlands Restriction Act (M.G.L. c. 130, § 105)?
 a. Yes No
- 7. Is this project subject to provisions of the MassDEP Stormwater Management Standards?
 a. Yes. Attach a copy of the Stormwater Report as required by the Stormwater Management Standards per 310 CMR 10.05(6)(k)-(q) and check if:
 - 1. Applying for Low Impact Development (LID) site design credits (as described in Stormwater Management Handbook Vol. 2, Chapter 3)
 - 2. A portion of the site constitutes redevelopment
 - 3. Proprietary BMPs are included in the Stormwater Management System.
 b. No. Check why the project is exempt:
 - 1. Single-family house
 - 2. Emergency road repair
 - 3. Small Residential Subdivision (less than or equal to 4 single-family houses or less than or equal to 4 units in multi-family housing project) with no discharge to Critical Areas.

D. Additional Information

- This is a proposal for an Ecological Restoration Limited Project. Skip Section D and complete Appendix A: Ecological Restoration Notice of Intent – Minimum Required Documents (310 CMR 10.12).

Applicants must include the following with this Notice of Intent (NOI). See instructions for details.

Online Users: Attach the document transaction number (provided on your receipt page) for any of the following information you submit to the Department.

- 1. USGS or other map of the area (along with a narrative description, if necessary) containing sufficient information for the Conservation Commission and the Department to locate the site. (Electronic filers may omit this item.)
- 2. Plans identifying the location of proposed activities (including activities proposed to serve as a Bordering Vegetated Wetland [BVW] replication area or other mitigating measure) relative to the boundaries of each affected resource area.



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:
MassDEP File Number
Document Transaction Number
West Newbury
City/Town

D. Additional Information (cont'd)

3. Identify the method for BVW and other resource area boundary delineations (MassDEP BVW Field Data Form(s), Determination of Applicability, Order of Resource Area Delineation, etc.), and attach documentation of the methodology.

4. List the titles and dates for all plans and other materials submitted with this NOI.

Project Site Plans

a. Plan Title

BSC Group, Inc

b. Prepared By

December 2020

d. Final Revision Date

c. Signed and Stamped by

Varies

e. Scale

Environmental Resource Map

f. Additional Plan or Document Title

October 2020

g. Date

5. If there is more than one property owner, please attach a list of these property owners not listed on this form.

6. Attach proof of mailing for Natural Heritage and Endangered Species Program, if needed.

7. Attach proof of mailing for Massachusetts Division of Marine Fisheries, if needed.

8. Attach NOI Wetland Fee Transmittal Form

9. Attach Stormwater Report, if needed.

E. Fees

1. Fee Exempt: No filing fee shall be assessed for projects of any city, town, county, or district of the Commonwealth, federally recognized Indian tribe housing authority, municipal housing authority, or the Massachusetts Bay Transportation Authority.

Applicants must submit the following information (in addition to pages 1 and 2 of the NOI Wetland Fee Transmittal Form) to confirm fee payment:

2. Municipal Check Number

3. Check date

4. State Check Number

5. Check date

6. Payor name on check: First Name

7. Payor name on check: Last Name



Massachusetts Department of Environmental Protection
Bureau of Resource Protection - Wetlands

WPA Form 3 – Notice of Intent

Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:
MassDEP File Number
Document Transaction Number
West Newbury
City/Town

F. Signatures and Submittal Requirements

I hereby certify under the penalties of perjury that the foregoing Notice of Intent and accompanying plans, documents, and supporting data are true and complete to the best of my knowledge. I understand that the Conservation Commission will place notification of this Notice in a local newspaper at the expense of the applicant in accordance with the wetlands regulations, 310 CMR 10.05(5)(a).

I further certify under penalties of perjury that all abutters were notified of this application, pursuant to the requirements of M.G.L. c. 131, § 40. Notice must be made by Certificate of Mailing or in writing by hand delivery or certified mail (return receipt requested) to all abutters within 100 feet of the property line of the project location.

	12/29/2020
1. Signature of Applicant	2. Date
3. Signature of Property Owner (if different)	4. Date
5. Signature of Representative (if any)	6. Date

For Conservation Commission:

Two copies of the completed Notice of Intent (Form 3), including supporting plans and documents, two copies of the NOI Wetland Fee Transmittal Form, and the city/town fee payment, to the Conservation Commission by certified mail or hand delivery.

For MassDEP:

One copy of the completed Notice of Intent (Form 3), including supporting plans and documents, one copy of the NOI Wetland Fee Transmittal Form, and a **copy** of the state fee payment to the MassDEP Regional Office (see Instructions) by certified mail or hand delivery.

Other:

If the applicant has checked the "yes" box in any part of Section C, Item 3, above, refer to that section and the Instructions for additional submittal requirements.

The original and copies must be sent simultaneously. Failure by the applicant to send copies in a timely manner may result in dismissal of the Notice of Intent.



Massachusetts Department of Environmental Protection
 Bureau of Resource Protection - Wetlands
NOI Wetland Fee Transmittal Form
 Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Important: When filling out forms on the computer, use only the tab key to move your cursor - do not use the return key.



A. Applicant Information

1. Location of Project:

Middle Street over Upper Artichoke Reservoir
 a. Street Address
 West Newbury
 b. City/Town
 N/A - Fee Exempt
 Fee Exempt
 c. Check number
 d. Fee amount

2. Applicant Mailing Address:

Angus
 a. First Name
 Jennings
 b. Last Name
 Town of West Newbury
 c. Organization
 381 Main Street
 d. Mailing Address
 West Newbury MA 01985
 e. City/Town f. State g. Zip Code
 (978) 363-1100 x111 townmanager@wnewbury.org
 h. Phone Number i. Fax Number j. Email Address

3. Property Owner (if different):

a. First Name
 b. Last Name
 c. Organization
 d. Mailing Address
 e. City/Town f. State g. Zip Code
 h. Phone Number i. Fax Number j. Email Address

B. Fees

Fee should be calculated using the following process & worksheet. **Please see Instructions before filling out worksheet.**

Step 1/Type of Activity: Describe each type of activity that will occur in wetland resource area and buffer zone.

Step 2/Number of Activities: Identify the number of each type of activity.

Step 3/Individual Activity Fee: Identify each activity fee from the six project categories listed in the instructions.

Step 4/Subtotal Activity Fee: Multiply the number of activities (identified in Step 2) times the fee per category (identified in Step 3) to reach a subtotal fee amount. Note: If any of these activities are in a Riverfront Area in addition to another Resource Area or the Buffer Zone, the fee per activity should be multiplied by 1.5 and then added to the subtotal amount.

Step 5/Total Project Fee: Determine the total project fee by adding the subtotal amounts from Step 4.

Step 6/Fee Payments: To calculate the state share of the fee, divide the total fee in half and subtract \$12.50. To calculate the city/town share of the fee, divide the total fee in half and add \$12.50.

To calculate filing fees, refer to the category fee list and examples in the instructions for filling out WPA Form 3 (Notice of Intent).



Town of West Newbury

Board of Selectmen FY '22 Budget Policy Direction

December 14, 2020

To insure the growing and continued financial health of the Town of West Newbury, provide the public with confidence that Town officials respect their responsibility for fiscal stewardship and demonstrate to taxpayers and bond rating agencies that the Town has thoughtfully prepared for its future, the Board of Selectmen present to our employees, Boards, Commissions and Committees the following guidance in preparing the FY22 budget.

1. We propose a FY22 operating budget that will limit the overall increase in the expense budget to no more than 1.5%, not including any school budget increases including related to the Pentucket Middle/High School override. If, in order to meet this budgetary goal, the proposed budget includes any changes in organizational structure, employee head count, hours of operation and/or budgeted level of service, these changes should be specified.
2. We propose that the operating budget specify financial impacts, if any, of COVID-19 on proposed FY22 operating budgets, including as these impacts may vary depending on assumptions made regarding information that is unknown at the time of budget preparation.
3. We will carry out a clear, transparent public process for finance committee and public review of the proposed FY22 budget, taking into account information from taxpayers, town officials, department heads, Boards/ Commissions/ Committees, and residents.
4. We propose to recommend that Town Meeting continue to appropriate retired debt service into the School Stabilization Fund; and that the Town continue to draw-down the balance in that fund in FY22 based on a multi-year plan to mitigate the taxpayer impact of the Middle/High School project.
5. We propose that updates and revisions to the Capital Improvement Program be presented by the Town Manager in accordance with the timeline requirements in the Capital Improvements Committee Bylaw. We propose that the Capital Improvements Committee and the Town Manager evaluate whether an appropriation of \$500,000 from the operating budget into the Capital Stabilization Fund is an appropriate amount when taking into account FY22 and future years' anticipated capital funding needs.
6. In addition to a budgeted transfer within the Omnibus Budget (see Item 5 above), we will propose to transfer into the Capital Stabilization Fund the amount of \$600,000 from Free Cash and/or other available sources to support the Middle Street Bridge project, and will further propose that the recommended FY22 appropriations from the Capital Stabilization Fund be sufficient, combined with other known financing sources, to allow that project to begin construction in FY22.
7. We propose that the Town Manager and Department Heads both continue to consider and expand consideration of potential opportunities to regionalize some town services, if this can be achieved at cost savings while maintaining or enhancing current levels of service, including exploring potential opportunities that may not be ready for implementation in time for FY22.
8. We propose that the FY22 operating budget support a staffing structure for administration and finance operations that is designed to provide adequate staffing to ensure that, whatever other special projects or "crises" may arise, these will not compromise the Town's ability to complete all "baseline" responsibilities as required by various statutes, bylaws and policies.

9. We propose that the FY22 budget should take into account the estimated impacts, if any, of any newly effective requirements imposed by statute, regulation or policy, and should specify the estimated impact of any such newly effective requirements.
10. We propose to consider, within the FY22 budget process, whether the Board of Selectmen will recommend a Free Cash transfer in order to reduce the FY22 tax rate and, if this will be recommended, we intend to propose such an article for consideration at the 2021 Annual Town Meeting.
11. We propose that, for each section of the proposed budget, specify the individual(s) or the Board/Commission/Committee that will have authority to expend the budgeted funds.

Approved by unanimous vote of the Board of Selectmen

December 14, 2020



**Town of West Newbury
Board of Selectmen
Monday, November 30, 2020
381 Main Street, Town Office Building
www.wnewbury.org**

Minutes of Meeting

Open Session: 7:14 p.m. by remote participation (see below)

Addendum to Meeting Notice regarding Remote Participation

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 23, 2020 Order imposing strict limitations on the number of people that may gather in one place, this meeting of the West Newbury Board of Selectmen will be conducted via remote participation to the greatest extent possible.

Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the Town of West Newbury website, at www.wnewbury.org. For this meeting, members of the public who wish to listen to the meeting may do so in the following manner:

GoToMeeting

Phone: (646) 558-8656

Access Code: 999-3236-4961

Or from computer, tablet, or smartphone:

<https://zoom.us/j/99932364961?pwd=dHg5VTVTSVdwblBaYURrMVBpRVFZQT09>

No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the Town of West Newbury website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as practicable after the meeting.

The meeting was called to order at 7:14 p.m. by Chairman David Archibald.

Participation at the Meeting:

- ❖ Board of Selectmen: David Archibald, Richard Parker and Glenn Kemper
- ❖ Town Manager, Angus Jennings
- ❖ Town Clerk/Counsel & Procurement Officer, Michael McCarron
- ❖ Assistant to Town Manager and Finance Department, Jennifer Walsh
- ❖ Richard Baker
- ❖ Tom Atwood
- ❖ Kevin Bowe
- ❖ Maureen Curtin
- ❖ Stephanie Frontiera
- ❖ Adam Stone

- ❖ Rose Vetere
- ❖ Ann O’Sullivan
- ❖ Jen Solis

Announcements:

- Winter parking ban on overnight on-street parking takes effect December 1, 2020 per Town bylaws.
- Recent award of Edward J. Byrne Memorial Justice Assistance Grant to West Newbury Police Department for \$18,838 for purchase of Livescan Fingerprint System (See pages 1-3 for information)
- Deadline for Community Preservation Committee proposals for Annual Town Meeting is January 2, 2021
- No tree lighting ceremony this year due to COVID concerns, although the tree will be lit.
- Reminder to subscribe for e-mailed Town news/and announcements at <https://www.wnewbury.org/subscribe>

REGULAR AGENDA

A. Updates Regarding Coronavirus Pandemic/COVID-19:

An update was provided by Town Manager Jennings. (See Exhibit A, pages 4 through 28 for information) Received new information last week regarding communities that are setting up their new testing programs. Staff level meeting tomorrow with the Health Agent and a member of the Board of Health. If any information comes out of that meeting, he will advise.

Also received further guidance regarding the CARES Act regarding filings for both anticipated expenses and actual expenses so will be working with that. Had a staff meeting to reinforce to Department Heads the importance of cost tracking, which has gone well.

Contacted last week with a question about basketball and whether use of the school gymnasium. Wants to set up a joint meeting with Board of Health and Selectmen to talk about that question. There’s a lot to that, and information is in the packet.

Chairman Archibald inquired as to whether should have a public meeting related to the requests for the use of the basketball court. Selectman Kemper inquired as to why, and if so, only a constructive meeting, not one filled with complaints, but due to current constraints, how could the Health Agent allow basketball, etc., so will follow the recommendations of the Board of Health. Chairman Archibald sees the meeting as not being productive with a lot of ill feelings and doesn’t want to create that.

Selectman Parker stated that he doesn't see a positive outcome of a public meeting in this case because people are going to be asking for and demanding things that we can responsibly offer at this point. Selectman Kemper suggested that people provide information in writing that can be reviewed with the Health Agent prior to the meeting in order to come up with educated and scientific discussions about the requests ahead of time. Chairman Archibald felt that this was a good suggestion and stated that if anyone wants to comment on this, to send an e-mail in care of the Town Manager related to this topic and they'll see if there's any reason to broach the subject.

Chairman Archibald stated that he has been asked by the Superintendent whether this issue would be decided, but it's also a Board of Health decision, not a Building Inspector issue at the moment. Stated he wouldn't want to countermand the Board of Health in this area. Town Manager Jennings stated that they were looking for an answer within about two weeks, with MIAA starting on December 14th.

Town Manager Jennings suggested that when the Board of Health meets at their regularly scheduled meeting on December 8th, this will be on their agenda. Chairman Archibald requested that if he gets any correspondence to share it at the meeting and perhaps the BOS can have a short informational meeting with the two Boards. Selectman Kemper suggested that they also address other sports, other than basketball at the meeting, as well.

Town Manager Jennings stated that with regards to the materials in the packet, the answer that's been provided right now is no, the facilities would not be available since that's been the consistent policy and practice but would expect the Boards to review the information and make sure that continues to reflect the current policy. Selectman Kemper inquired as to whether the recommendations were the same as last year and he was advised that they are.

B. Public Hearing with Board of Assessors: FY2021 Tax Classification Hearing:

Motion made by Selectman Kemper to open the 2021 Tax Classification Hearing. Seconded by Selectman Parker.

Yes 3, No 0

Town Manager Jennings advised that the votes that they will be asked to take would be to adopt a single tax rate, not adopt the open space discount, not adopt the residential exemption, and to not adopt the small commercial exemption. (See Exhibit B, pages 29 through 52 for information) Also went further with the FY21 tax rate, which will be discussed, but not to vote, depending on how it plays out through DOR, although do have a good estimate of what the tax rate would need to be.

Motion made by Chairman Archibald to adopt a single tax rate for all classifications, to not adopt the open space discount, to not adopt the residential exemption, and to not adopt the small commercial exemption. Seconded by Selectman Kemper.

Selectman Parker requested that the Board of Assessors give their reasoning behind each recommendation. Richard Baker stated that the primary reason is that almost all of our tax base is residential, very little commercial, and as a result, statistically, if did a split tax rate, could vastly increase the taxes on the commercial and make very little difference in the residential rate.

Maureen Curtin spoke regarding the open space discount. Stated that if we do that one, it actually increases the residential tax rate and it doesn't affect commercial or industrial or personal property. Selectman Kemper stated that the burden pushes off from the open space to the residential, the burden is always there, but just depends on how we distribute the burden. Ms. Curtin stated that's correct. Selectman Parker inquired as to how open space is defined in this case. Town Manager Jennings stated that there is no land in that classification. Ms. Curtin stated that is correct, that the open space would be like the chapter land or the green belt land, that type of thing, but if we did, it would increase the residential. Selectman Parker asked regarding the discounted percentage. Ms. Curtin stated it would be discounted up to another 25%, which would go to residential.

Chairman Archibald stated that West Newbury has almost no commercial property, over 97% of revenue comes from revenue, so anything that's being done is at the margins and everything is related to residential property, so any other things are rounding error. Ms. Curtin stated that only 30% or so of Towns in Massachusetts have split rates. Tom Atwood stated that the important fact of all the information being presented is that the recommendations from the Board of Assessors are long-dated recommendations that precede any of the three current assessors, so these were the same recommendations that were brought to the Selectmen when he was a Selectman, so it's about consistency.

Selectman Parker asked about the background of the recommendation to not adopt the residential exemption. Maureen Curtin stated that one is kind of tough, don't really have a lot of summer homes, so it would be hard to distinguish between who is a full-time resident and who isn't, and wouldn't make that much of a difference anyway.

Selectman Kemper thanked Maureen and the Board of Assessors for coming up with the material, even due to a switch in personnel. Stated that this has been seamless, great information provided and more information tonight than in prior years.

Vote on motion made above:

Yes 3, No 0

Town Manager Jennings stated that with regards to the tax rate, his office is recommending a tax rate of \$14.93, which would be a significant increase from FY20, and the memo in the packet outlines the reasons for that. Knew going in that it would go up and this is not the worst-case scenario that they thought a few weeks or a month ago, but it will be a noticeable increase for homeowners and they're sympathetic to that.

Town Manager Jennings stated that the main factors, as outlined in the memo are the overall cost increase driving the need to raise revenue, the second factor is the reduced one-time offsets of the tax rate, so while there was the overlay surplus transfer which was extremely helpful and without that, would be looking at about 22 cents more, and the third factor is the COVID impacts on non-property tax revenues. Also the model built last winter based on projections of assessed value and new growth, the projections of new growth that he had used were conservative and the new growth was significantly above what the 5-year average had been, but the overall increase in assessed values was somewhat lower than the 5-year average because of the big year-to-year increase in FY16. Also underlying is the new high school, which was known all along would play out with tax bills.

Chairman Archibald inquired as to how the Town is doing lately with late payments or non-payments on the residential tax bills, seeing any bad shift in the last six months or so or not? Town Manager Jennings stated that he has spoken with the Treasurer/Collector regularly on where collections are compared to where they would expect, and while some people have paid a little bit later, nothing that is alarming. In some instances, Treasurer/Collector has entered into payment agreements, but people are still paying the full tax, but in monthly installments. Stephanie Frontiera stated that we're pretty much on target, slower than in the past, but are getting all of the revenues in for that category. Town Manager Jennings stated that he would be happy to have the Treasurer/Collector put together a report for the next meeting to see where the numbers are compared to last year at this time.

C. Informational Update Regarding Property at 28 Coffin Street and 566 Main Street:

Town Manager Jennings updated regarding this topic. (See Exhibit C, pages 53 through 55 or information) Stated that there were no issues with the perk testing, which took 5 days, it was overseen by the Water Department. Water Superintendent was present every day and oversaw the tie-in and the metering of the water. Weren't made aware of any real issues.

Town Manager Jennings stated that the Conservation Commission will open its public hearing on the ANRAD application on December 7th. Stated that no application has been submitted for development, so not the public hearing on order of conditions, it's on the resource area delineation, so all parties agreeing to where the resources and delineations are.

Stated that there are new regulations that the Board of Appeals adopted in June and amended in early July, which are on the Town website. There's a checklist to make sure that any applicant would be clear on the Town's requirements and the documentation required. Continued to work with staff to make sure that if there is a filing that comes in, that they've got a good webpage set up that could get information posted promptly and make sure to keep people fully apprised of information.

Selectman Kemper inquired as to how long the Con Comm hearings are open for and how long the process takes. Town Manager Jennings stated that this one is going to be a little different than prior ANRADs reviewed in the past for the reason that the Commission has made the decision to be engaging a third-party wetland scientist who will peer review the delineations that the developer's wetlands scientist had submitted.

Town Manager Jennings added that typically, the Con Comm itself would do that kind of review but given the size of the property and other factors, decided to retain a third-party wetland scientist, which he feels is a smart move. Any costs of that would be borne by the applicant, not by the Town, which gives everybody a third-party qualified consultant to make sure that the delineations are definitive. Because of that, they're going to need to retain the consultant, scope out the work, get the funds, hire the consultant, etc., which means it will take longer than a normal ANRAD hearing, but unsure about how long it would take, but the most important thing for people to understand is that this isn't the permit application or the order of conditions, this is what should be a fairly objective process of determining the boundaries of the protected resources.

Rose Vetere inquired as to whether the Town will be requesting the DEP report, and Town Manager Jennings stated that they will.

D. Recent Cable Advisory Committee Discussion Re: Potential Use of PEG Funds:

Kevin Bowe updated on this item. (See Exhibit D, page 56 for information) Stated that PEG funds are the 3% fee that everyone who subscribes to cable gets on their bill, Public Education & Government fee, which is mostly under utilized since not a lot of funds to make a sustainable cable program as seen in other towns. Stated that up until about a few years ago, the fund, which right now has about \$140,000, which accrues at about \$12,000 a quarter, didn't exist. Every year, whatever funds had got spent buying equipment, etc., then the funds were swept into free cash for at least for 10 years, so only been accruing for a few years.

Mr. Bowe stated that he joined the Board to potentially explore ways that the fund could be utilized for community investment. Cable Advisory Committee talked a couple weeks ago to try to have a process where talk to the stakeholders of the Town, different Town Boards, nonprofits, historical, etc., for potential ideas or feedback to use the funds. Thinks there are some possibilities of utilizing small resources that can teach young and old of the community on how to use media skills to preserve family pictures, family history. Here to present to the Board that they would like to open the process and get feedback and ideas and coming to the BOS for thoughts, questions, and approval.

Chairman Archibald inquired regarding the funds, in a revolving account that unless a purchase is made or services are paid for, stays in there and builds up every year. Mr. Bowe stated that have been getting funds since 2006, 2008 and only made limited purchases during that time and if had kept in one account, would have a good nest egg. Town Manager Jennings stated that there are expenditures that go out of that on a routine basis, including the cost to record and transmit these and other public meetings, and Selectman Kemper stated also provided for the big screen in the hearing room.

Selectman Parker stated he feels it's a great idea to have conversations about this topic and ideas could be developed and unique that have the funding before having an idea. Selectman Kemper stated that every time they've done something like this, everybody in Town wants to do more and more, so now, going to take some first steps in trying to document and get history and in one place in the Town. Chairman Archibald inquired as to whether they would entertain different proposals. Mr. Bowe stated that his idea would be to have a report at the end, and whether there are recommendations or not, not sure that's the point, since they are the Advisory Board, and not sure who it goes before, Town Meeting or BOS, not sure how decision is made.

Mr. Bowe also stated that in the past, PEG money was given to the Pentucket school system which funded the initial video program that's going on. Stated that one idea would be to give it to the schools. Didn't initially move in that direction due to challenges for a regional system for that to get traction.

Chairman Archibald suggested it be added to the Town website or an e-mail blast regarding this topic in order to solicit ideas and then bring ideas back to the BOS. Everyone agreed that this would be a great idea.

E. Discussion of FY21/22 Goals Meeting with Boards/Commissions/Committees, December 7, 2020 at 6:00 p.m.:

Chairman Archibald stated that on Monday, December 7th, at 6:00 p.m., plan to have a meeting where committees would present their one or two priority items of purchases or plans, personnel,

new things that might affect the workings of the Town, something that uses up a lot of staff time, need additional funds for, new initiatives in whatever capacity so that everyone knows what the Town as a whole is up to and also be helpful since heading into FY2022 budget time and if there's a new initiative that might be a capital purchase or personnel increase or decrease, things that might affect the budget, such as a grant, this would be the time to inform everyone. (See Exhibit E, pages 57 through 60 for information)

Town Manager Jennings stated that heard from Wendy Reed, not sure which Board she's speaking for, but the word has gotten out there and will have good attendance and participation. Also been working with Department Heads to make sure that he can put in front of the BOS a written report on what's going on already since it's important to start with that as context for anything new that could be taken on. Chairman Archibald stated that if people are listening at that time and want to speak, as long it's not too lengthy, that would be fine.

Selectman Parker stated that both the Energy Advisory Committee and the MVP Core Team are meeting Wednesday night to get thoughts together for the meeting. Town Manager Jennings stated that had a staff meeting and every department was represented when met last Tuesday, got a lot of very positive feedback from staff about the value of a meeting like this, so at the staff level, there's a sense that this is great and is glad that the BOS is doing this and will be helpful.

F. Discussion of FY22 Budget Process/Timeline:

Town Manager Jennings updated on this topic. (See Exhibit F, page 61 for information) Stated that hopes to send out a packet prior to policy direction meeting in two weeks. Also in two weeks will be the presentation of the 2020 audit and Tony Roselli will be attending. Also working with Stephanie to put together data for the BOS on 5-year trends for the prior five years, including the current year in order for everyone to have clear information on what have been the budget drivers both upward and downward, showing all the data on what the actual expenditures were per department on the prior four years and then with the current year budget, giving good insight on what the trends would do if carried forward with no change. Chairman Archibald inquired as to whether they could include year-to-date spending. Town Manager Jennings stated not a problem since they do that internally very often.

Ann O'Sullivan stated that she's been working in a grassroots effort towards the affordable housing situation. Talked with Leah, Town Planner, as well as Marty Mason, a local resident, who is on the board for land acquisition for Habitat for Humanity, and Megan, Executive Director of Habitat for Humanity. They're all very excited about working with the Town toward developing an affordable housing plan based on the situation with the current 40B development. She's only expressing this in terms of encouraging the BOS in terms of budgetary process to consider increasing the Planning Board's budget, since her feedback from Leah is that she pretty much has been dealing with permits and she's in a reactionary position as opposed to being in a proactive position, which she feels is what the Town really needs, increasing the planner's hours in order to attack the 40B positions.

Selectman Kemper inquired as to whether that would be something that the Planning Board should be bringing up at the meeting. Town Manager Jennings stated that he thinks so, although it's certainly not anyone's last bite at the apple in terms of budget prep but would be good the earlier people give notice of those kinds of things, the better. Ms. O'Sullivan stated that's her goal here tonight is to encourage Ray and the Planning Board to advocate for increasing the

planner's hours because Habitat for Humanity is definitely interested in helping out the Town but going to need her help to do that and she currently doesn't have the hours to do that.

Chairman Archibald inquired as to whether using the housing part of the CPC funds to do that. Ms. O'Sullivan stated that Leah has also pointed out the fact that there is about \$100,000 that could be tapped into starting the process of developing a response to the 40B. Stated that she feels the Town is out of control and people are upset about this. Tried a number of years ago to address this and nobody was interested then, but clearly motivation now for some proactive addressing of this issue.

Town Manager Jennings stated that CPC would be eligible for use of administrative funds, which is easier for the Committee to authorize. Stated that it's important for everyone to know that the CPC met recently, and every year they update the Community Preservation Plan. Have a new staff person he's been working closely with and are going to be working on the update of that plan over the next couple of meetings and that everyone feels that the housing section of that plan could be strengthened, so could expect that's going to happen, already underway, and can help guide decisions the CPC makes on what types of projects to fund.

Second bucket of funds in the fee in lieu, and the funds have largely been fractional units, so if the math doesn't equal a whole unit, will put a proportional amount of money. The balance is into the low six figures at this point, and he's been working with Leah and Mike on a sporadic basis, nothing approved, but regulations to set out the allowable uses for those funds and the process that needs to be followed has to happen because the way the bylaw is written, it's a convoluted process, and that work is underway to unlock those funds.

Town Manager Jennings also stated that they have an approved housing plan that was voted in June 2018 which is good for five years. Also explained further how the 40B works and what's been going on with that, and to have a housing plan that is certified, you do need to accommodate significantly more development annually than what has been seen for the last ten years.

G. Meeting Minutes, October 9, 2020:

(See Exhibit G, pages 62 through 69 for information)

Motion by Selectman Parker to approve the minutes of October 9, 2020. Seconded by Chairman Archibald.

Yes 3, No 0

TOWN MANAGER UPDATES

H. Updates Regarding Proposed Administrative Changes Re: Payroll/Timesheets and COVID Telecommuting:

Chairman Archibald inquired as to whether things are just formalizing things, not that there are problems. (See Exhibit H, pages 70 through 85 for information) Town Manager Jennings stated that's correct. Stated that brought a draft to the BOS in March but never formally rolled it out, and shared it to staff at the Tuesday meeting as a draft to make sure there were no concerns. Thinks it's in good shape. Feels it's important to have documentation that goes into people's

files. Thinks it was well received, comments feel it's reasonable and makes sense and formalizing what has been more informal.

Chairman Archibald inquired as to where it says that people are responsible for having high speed connection for secure networks and if that's a problem. Town Manager Jennings stated hasn't had any problems with that and the main point is that if people are working remotely, they need to perform their job in the way they would if they were here, and part of that is connectivity, and part of what this does is documents that the Town is not going to pay to provide that access to someone's home, so the expectation is that they would be able to work fully productively remotely. Hasn't been an issue, just documents that.

Chairman Archibald inquired as to the cyber security and protection for that. Town Manager Jennings stated that people's access to the Town server is through a VPN, which is a secure connection, which has been in place for years. Also stated that with COVID and with more people working remotely than had been the case pre-COVID, the Town has invested in better equipment, i.e. laptops for staff that didn't have them, which has all been funded out of the CARES Funds, so hasn't cost the taxpayer, but has allowed them to work on a Town piece of equipment and not from home personal computers.

Town Manager Jennings also stated that getting the ball rolling on looking at personnel policies, put out a call for input related to that, getting initial comments back from staff to identify issues and concerns in how they want to proceed.

Also stated that the timesheet policy will be a positive change. Town Manager Jennings and Stephanie Frontiera explained how processing of processing of timesheets occurs.

I. Soldiers & Sailors Building:

Town Manager Jennings updated on this topic. (See Exhibit I, pages 86 through 88 for information) Not much to report. Stated that the ball is in the court of Spencer, Sullivan & Vogt and the information is in the packet about this topic. Wants to get the design moving so that can hit the contractors in the spring before they're fully booked.

J. Follow-Up Meeting Assignments and Placing Items on Future Agendas:

(See Exhibit J, page 89 for information list)

Selectman Kemper requested another meeting with the BOS for discussion about Town Manager contract.

Town Manager Jennings stated are going to need to update the Hazard Mitigation Plan this fiscal year, and if MVPC is successful in getting the grant, may be a regional plan that might not be a big lift, but you get out of it what you put into it, and if it's going to be a meaningful plan, something that needs to be on the radar, only seven months away, but is a federal requirement that if don't do, would not be eligible for post-disaster recovery funds on federal debt disaster declarations, so very important to get done this fiscal year.

Selectman Parker stated that if there's input needed from the community; the MVP core team might be able to contribute on that. Town Manager Jennings stated that's a great suggestion and is exactly the spirit of the meeting next week, and once everyone knows what everyone else is working on, there can be all kinds of synergy.

Motion was made by Chairman Archibald to adjourn the meeting at 8:52 p.m. Seconded by Selectman Parker.

Respectfully submitted,

Susan M. Lobie, Certified Electronic Transcriptionist
Office Solutions Plus
15 Marion Road, Salem, MA 01970



**Town of West Newbury
Board of Selectmen
Monday, December 7, 2020
381 Main Street, Town Office Building
www.wnewbury.org
Minutes of Meeting – DRAFT**

Open Session: 6:00pm by remote participation (see below)

Addendum to Meeting Notice regarding Remote Participation

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 23, 2020 Order imposing strict limitations on the number of people that may gather in one place, this meeting of the West Newbury Board of Selectmen will be conducted via remote participation to the greatest extent possible.

Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the Town of West Newbury website, at www.wnewbury.org. For this meeting, members of the public who wish to listen to the meeting may do so in the following manner:

Zoom Meeting

Phone: (646) 558 8656

Meeting ID: 982 7336 7979

Passcode: 907875

Join at <https://zoom.us/j/98273367979?pwd=OCs0V29XOHBDTkZyUE1hcS9LOEVsdz09>

No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the West Newbury website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as practicable after the meeting.

The meeting was called to order at 6:05pm by Chairman David Archibald.

Announcements:

- This meeting is being broadcast on local cable TV and recorded for rebroadcast on the local cable channels and on the internet. Meeting also accessible by remote participation; instructions below.
- Reminder to subscribe for emailed Town news/announcements at <https://www.wnewbury.org/subscribe>

Regular Business

A. FY21/22 Goals Meeting with Boards/Commissions/Committees

Chairman David Archibald spoke in regard to the spirit of tonight's meeting commenting that the want is for a feeling of synergy at the conclusion.

Town Manager Angus Jennings shared the several comprehensive projects already in motion that are requiring a vast amount of staff time above the baseline services. A memo detailing the various undertakings is contained in the agenda packet.

The following is an outline of goals set forth by the representatives of the various boards, commissions and committees in attendance.

1. **Conservation Commission** represented by Thomas Atwood
 - a. Preparing a Wetlands Protection Bylaw.
 - b. Providing additional hours for the Land Agent for land monitoring and management.
 - c. In coordination with PRSD, develop an internship program for high school students interested in conservation.
2. **Finance Committee** represented by Nathan Kelly
 - a. In attendance to hear tonight's objectives.
3. **Cultural Council** represented by Alyson Tedeschi
 - a. Recruitment of new members.
 - b. Looking for new and creative ways for art presentation. A possible collaboration with the Cable Advisory Committee.
4. **Cable Advisory Committee** represented by Kevin Bowe
 - a. Solicit input from the community regarding utilization of PEG fees.
5. **Capital Improvements Committee** represented by Nathan Kelly
 - a. Listening in to understand the capital needs of the whole town. Has been meeting with Departments over the last few months in hopes to be more proactive and less reactive as needs arise.
6. **Board of Water Commissioners** represented by Michael Gootée
 - a. Secure potential property for future well field.
 - b. Noting the department is severely understaffed, hire another water operator.
7. **Tree Committee** represented by Fred Chanania
 - a. Working with the Tree Warden, conduct educational outreach.
 - b. Publish and distribute booklet on best management practices for protecting trees during construction.
 - c. Survey residents to determine priorities for Tree Committee.
 - d. Continue to add qualifying trees to the Roster of Significant and Remarkable Trees.
 - e. Longer term: tree replacement.
8. **River Access Committee** represented by Rob Phillips
 - a. Acquisition along River Road. Greenbelt will review specs for potential access with the town in mid-2021 prior to going to ConCom with a design.
9. **Board of Library Trustees** represented by Wendy Reed
 - a. Cleaning: Reopening to the public would require daily cleaning at a cost of \$550 - \$600 per week.
 - b. HVAC improvements: Have completed all but two of the recommendations from State report. In the process of obtaining quotes for an evaluation to be completed.
 - c. Operations: Install microphones for the plexiglass shields and post signs and arrows to direct foot traffic to promote physical distancing. These costs can be absorbed in the current year's budget.
10. **Board of Health** represented by Angus Jennings
 - a. New automated curbside trash and recycling program.
 - b. Improved food waste program.
 - c. Continued Covid-19 updates, management and follow-ups. Vaccination plan.
 - d. Continue the monitoring and testing results of the Steele Landfill.
11. **Energy Advisory Committee** represented by Arthur Wallace
 - a. Community outreach/education with an energy and environmental fair.
 - b. Explore new potential solar fields.
12. **Carr Post Building Committee** represented by Angus Jennings
 - a. Designer contract complete. Need to update charge of the committee.

13. **Investment Policy Committee** represented by David Archibald
 - a. Revamped the plan of the committee.
 - b. May need to re-bid investment services but are happy with current management company and how things are running.
14. **Community Preservation Committee** represented by Richard Parker
 - a. Deadline for applications is January 2, 2021.
15. **Board of Assessors** represented by Richard Baker
 - a. Re-assess utility properties in town potentially increasing values.
 - b. New initiatives on the education of programs available to taxpayers to reduce taxes.
16. **Open Space Committee** represented by John Dodge
 - a. Construct an all access trail along Mill Pond working with the Mill Pond Committee.
 - b. Town-wide field management plan.
 - c. Conduct educational projects on invasive species working with the MVP Working Group.
 - d. Foster a greater trail network in town.
 - e. Artichoke River Woods project.
17. **Planning Board** represented by Ray Cook
 - a. Affordable Housing: Local preference; Fee in Lieu Fund; Trust or Committee.
 - b. Bylaws/Regulations: Scenic Roads Bylaw; Storm Water Bylaw; Review/amend Site Plan Review for Municipal Uses. Further review of housekeeping zoning amendments.
18. **Municipal Vulnerability Preparedness Working Group** represented by Richard Parker
 - a. Conduct educational projects on invasive species working with Open Space Committee.
 - b. Working with the Energy Advisory Committee, conduct community outreach/education with an energy and environmental fair.
19. **Park & Recreation Commissioners** represented by Angus Jennings
 - a. Develop a field use tiered fee schedule based on user group.
 - b. Develop a better understanding of the Summer Rec program operations.
 - c. Develop short- and long- term capital use program.
 - d. Develop a realistic budget for FY22.
 - e. Develop better alignment with Pipestave/Mill Pond management plan requirements.
 - f. Develop better collaboration with COA.

B. Meeting minutes: November 16, 2020

Tabled until the next scheduled meeting on December 14, 2020.

Motion was made by Chairman David Archibald, seconded by Selectman Richard Parker to adjourn the meeting at 7:53pm.

Yes 3, No 0

Respectfully submitted, Jennifer Walsh



Board of Selectmen
Monday, December 14, 2020 @ 6:30pm

381 Main Street, Town Office Building

www.wnewbury.org

Minutes of Meeting - Draft

Open Session: 6:30pm by remote participation (see below)

Addendum to Meeting Notice regarding Remote Participation

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 23, 2020 Order imposing strict limitations on the number of people that may gather in one place, this meeting of the West Newbury Board of Selectmen will be conducted via remote participation to the greatest extent possible.

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Zoom Meeting

Phone: (646) 558 8656

Meeting ID: 913 6709 4464

Passcode: 969909

Join at <https://zoom.us/j/91367094464?pwd=Mk5abnpwSnBDTFF3elg1TWZvbFJ5Zz09>

No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the West Newbury website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as practicable after the meeting.

The meeting was called to order at 6:54 p.m. by Chairman David Archibald.

Announcements:

- This meeting is being broadcast on local cable TV and recorded for rebroadcast on the local cable channels and on the internet. Meeting also accessible by remote participation; instructions above.
- Recognition of retirement of Treasurer/Collector Susan Yeames; welcome incoming T/C Kaitlin Gilbert
Treasurer-Collector Susan Yeames was thanked for her years of service to the Town. Angus Jennings, Town Manager, also gave background information regarding the incoming Treasurer-Collector Kaitlin Gilbert. Susan will work with Kaitlin for the balance of the month for transition.
- Call for FY20 Town Reports: Boards/Commissions/Committees
The final deadline for Town Reports is January 28, 2021 with submittal of earlier reports welcomed.
- Deadline for Community Preservation Committee proposals for Annual Town Meeting: January 2, 2021
- Reminder to subscribe for emailed Town news/announcements at <https://www.wnewbury.org/subscribe>

Regular Business

- A. Request for appointment of Emmanuel Terrero as full-time Police Patrol Officer
Police Chief Jeffrey Durand gave background information in regard to Manny's previous work with the town. Discussion took place regarding this candidate with positive comments regarding his work.

Motion was made by Selectman Glenn Kemper, seconded by Selectman Richard Parker to appoint Emmanuel Terrero as a Full Time Police Officer, effective immediately through June 30, 2021. Selectman Parker offered an amendment. His hours of work will be 11:00 p.m. to 7:00 a.m. unless other directives are given by Chief Durand. This amendment was given to clarify.

Yes 3, No 0.

Emmanuel is to serve a one year probationary period. Letter from Police Chief Durand and offer of employment Contained in the Agenda Packet.

- B. Request for waivers of 15-day notice requirement for Town Manager appointment of Kylie Kennedy and Nicholas Levesque as full-time Dispatchers

Town Manager Angus Jennings stated that these candidates were recommended by Police Chief Jeffrey Durand through his office.

Motion was made by Selectman Glenn Kemper, seconded by Selectman Richard Parker to waive the 15-day notice for these two candidates.

Yes 3, No 0.

Town Clerk/Town Council Michael McCarron stated that the oath for part-time dispatch carries forward as these two individuals are currently serving in a part-time capacity and have already given oath.

Offer of employment to both candidates from Chief Durand are contained in the Agenda Packets.

- C. Wage rate request, Board of Library Trustees

Discussion took place regarding staffing at the Library with Corinn Flaherty and Wendy Reed of the Public Library. There has been a 27 hour per week employee that has been out since November 13. The current staff is stretched very thin at present. Staffing levels were discussed with Corinn Flaherty stating that at a certain point if any other employees are out, she may have to curtail hours of operation. Copies of budgeting information and employee work schedules are contained in the Agenda Packet as well as wages of other communities. There are funds in the budget to pay for this. Angus Jennings gave a summary of how the sick pool works. The Library employee who has been out for an extended time has been using sick pool hours and has exhausted all time due as per Personnel Policy. The position requested will be for at least 10 hours per week.

Motion was made by Selectman Richard Parker, Seconded by Selectman Glenn Kemper to approve the wage rate request of \$15.78 per hour for the Library Position.

Yes 3, No 0.

- D. Updates regarding coronavirus pandemic / COVID-19, including regarding vaccination working group

Informational releases and guidance from the Commonwealth of Massachusetts as well as correspondence from Health Agent Paul Sevigny are contained in the Agenda Packets. The Anna Jaques Hospital has the capacity either in the Newburyport or Westwood, MA facilities to store the vaccine. Angus Jennings, Town Manager reported that a lot of work is underway regarding vaccination due to recordkeeping and planning that must take place. He also reported that the Health Agent is the lead person and the working group consists of the Town Manager, Public Safety Department, Emergency Management Agency, Public Health Nurse and a member of the Board of Health.

- E. Consideration of rescinding COVID-related residents-only parking restriction at Mill Pond / Pipestave

The Board of Health has recommended that the restriction on parking be rescinded. The current resident parking stickers are due to expire on December 31, 2020 and Health Department has a heavy workload

at the current time due to COVID responsibilities. Annie Sterling, Resident Services Administrator reported that there are currently 35 tickets with four from out of State and the balance from surrounding communities. Selectman Kemper suggested that the town could continue to recognize the 2020 parking permits in 2021. After much discussion the Board decided to continue or table this item until the next meeting to determine the Board of Health rationale on this matter. Parking Regulations and Traffic Rules for Pipestave Hill and Mill Pond Recreation Area as well as related communications are contained in the Agenda Packets.

F. Presentation of report/conclusions from the MVP process – *Municipal Vulnerability Preparedness Working Group*

Arthur “Chip” Wallace and Elisa Grammer represented this Working Group. Chip presented slides of the report from Horsley Witten Group, copy contained in the Agenda Packets. Potential grants were discussed and the state organization to award these grants is the Executive Office of Energy and Environmental Affairs. The Board asked questions regarding the placement of cell towers on town owned land and the potential for revenue generation. Town Manager Angus Jennings spoke of the Town of Westford, MA and their study of radio frequency analysis and “gap analysis” which took place in that community. This type of study would determine reception in the Town and which areas might need additional capacity. Elisa Grammer stated that this working group has grants management capability. Selectman Richard Parker discussed the point of Invasive Species Management. Another benefit of this item would be reduced tipping fees. In regard to food waste Black Earth Composting, a company located in Gloucester, MA provides this type of service to local communities. Angus reported that other communities have subsidized the cost of composting bins to promote the start of a program. Elisa Grammer stated that Nancy Pau has a lot of experience in this area. Nancy reported that there is a lot of enthusiasm and people want to help and want to change social norms.

G. Request to sponsor CPC proposal for painting of Old Town Hall – *Wayne Amaral, DPW Director*

Related communication from Wayne Amaral, DPW Director are contained in the Agenda Packets. The need for paint and new windows for this building were discussed. Selectman Parker stated that there will be a fall round of Green Communities competitive grants along with the Capital Improvements Committee of the Town. It was also suggested that this item be brought to the Historical Commission at the December 17, 2020 meeting.

Motion was made by Chairman David Archibald, seconded by Selectman Richard Parker to support and authorize the Community Preservation Committee application to repaint the Old Town Hall.

Yes 3, No 0.

Town Manager Angus Jennings will send a completed CPC proposal to the Board.

H. Recap/discussion of recent Dec. 7, 2020 Goals Meeting with Boards/Commissions/Committees

A report of this item is contained in the Agenda Packets. Discussion took place with the Board believing that the meeting was worthwhile. Chairman Archibald stated that he believes a consultant is needed regarding Personnel Policy. Angus Jennings spoke of the need to make the time to address the issues of transition from Finance Director to Town Manager. Some of the lines of authority are not clear and create issues that need to be addressed to resolve problems when they arise. When asked what the next step in moving this item forward might be Angus stated that he believes that clarity, lines of authority and staff capacity issues need to be straightforward. He also stated that a project matrix is needed. He also stated that who is the head of the initiative, who is in a support role and those that need

to be kept in the loop would be helpful. He also stated that the staff is doing an excellent job and quality work is being produced.

I. FY22 budget message / policy direction

Reports, current trends as well as FY'20 Expense Turnbacks are contained in the Agenda Packets. Discussion took place regarding favorable Tax Collections; Massachusetts State Revenues are up and the Consumer Price Index is low at less than 1%. Chairman David Archibald stated that he would like to keep the budget increase lower than a normal year due to the unknown. He would like to see any expense increase exclusive of Schools at lower than 1.5%. Selectmen Glenn Kemper and Richard Parker agreed. Angus asked if the 1.5% is to be % of expenses which is tangible and a known number or % of tax rate impact which is based on an estimate. The board replied % of expense.

Motion was made by Selectman Richard Parker that the change in Operating Expenses be 1.5%. Motion was seconded by Selectman Glenn Kemper.

Yes 3, No 0.

Item 1 See Motion above.

Item 2 Same Language as previous year

Item 3 Same Language as previous year

Item 4 Evaluate \$500,000.00 be put into Capital Stabilization

Item 5 Propose to Appropriate Full Amount 100% of cost (was not done in FY'21 due to COVID)

Item 6 Same Language as previous year

Item 7 Same Language as previous year

Item 8 This item is to appear first in budget direction – COVID-19

Item 9 Propose a staffing structure

Item 10 Continue and expand on regional services opportunities

Item 11 Specify the individual, Board, Commission, Committee with authority to expend budgeted funds.

Angus reported that the Reserve Fund of \$60,000.00 is lean. The Board discussed increasing the Reserve Fund and reducing the Operating Budget.

After discussion Angus asked if the Board was on board with budget direction and all replied in the affirmative.

J. Liquor license renewals

Copies of License Renewal Applications, Fire Department Inspection Reports, Certificates of Liability Insurance and payment of License Fee to the Town for West Newbury Food Mart and GN Enterprises DBA West Newbury Pizza Co are contained in the Agenda Packets.

Motion was made by Selectman Glenn Kemper to approve the License Renewals, motion seconded by Selectman Richard Parker.

Yes 3, No 0.

K. Consideration to extend Children's Castle lease and set rent level for January – March 2021

Copies of Amendment and current contract are contained in the Agenda Packet.

Motion was made by Chairman David Archibald, seconded by Selectman Glenn Kemper to extend the lease by three months at rent of \$11,665.00 per month for the months of January through March, 2021.

Yes 3, No 0.

- L. Consideration to waive Children's Castle rent for July, 2020 (full) and August, 2020 (partial)

Copies of Correspondence as well as Invoice contained in the Agenda Packet.

Motion was made by Chairman David Archibald, seconded by Selectman Glenn Kemper to waive the July and a portion of the August, 2020 rent.

Yes 3, No 0.

- M. Consideration to waive Learning Tree rent for July and August, 2020

Copies of correspondence and Invoice are contained in the Agenda Packet,

Motion was made by Chairman David Archibald, seconded by Selectman Glenn Kemper to waive the July and August 2020 rent.

Yes 3, No 0.

- N. Schedule for Board of Selectmen meetings, first half of 2021

Copy of the Meeting Schedule for the balance of FY'21 is contained in the Agenda Packet. The meeting dates will be posted and adjusted if necessary.

- O. Request for authorization to close Town Offices and Library early on Dec. 24 and 31, 2020

Motion was made by Selectman Glenn Kemper, seconded by Selectman Richard Parker to close the Town Offices and Library at 12:00 p.m. on December 24 and December 31, 2020.

Yes 3, No 0.

- P. Meeting minutes: November 16, 2020; November 2, 2020

Motion was made by Chairman David Archibald, seconded by Selectman Richard Parker to approve the minutes as written.

Yes 3, No 0.

Town Manager Updates

- Q. Tax collections, YTD (FY21 relative to FY20)

This item addressed under Item I, reports contained in Agenda Packet.

- R. Update on anticipated process toward updating Personnel Policy

Posted Agenda on 12/10/2020 at the Town Offices and the Town's Official Website www.wnewbury.org

Copies of Correspondence regarding authority to appoint, Organizational Chart and Correspondence with Personnel Advisory Committee are contained in the Agenda Packet.
This item was discussed under Item H.

- S. Notification of participation in regional grant application, with MVPC and the City of Lawrence, to update the Merrimack Valley Region Multi-Hazard Mitigation Plan

Letter of support from the Town Manager is contained in the Agenda Packet.
Discussion took place as to errors and omissions in the existing hazard mitigation plan. It was suggested that if any errors are known that this information be sent along.

- T. Follow up meeting assignments; and placing items for future agendas

Selectman Glenn Kemper suggesting meeting one or more times on the Town Manager contract with a target date of completion by months end.

Additional Action:

Motion was made by Selectman Glenn Kemper, seconded by Selectman Richard Parker to approve all existing Class III used car licenses with the same terms contingent upon receiving all appropriate paperwork and authorize the Town Manager to execute the Licenses.

Yes 3, No 0.

Motion was made by Selectman Glenn Kemper, seconded by Selectman Richard Parker to adjourn at 10:13 p.m.

Yes 3, No 0.

Respectfully submitted, Mary E. DiPinto

Town Manager

From: Town Manager
Sent: Tuesday, December 29, 2020 12:37 PM
To: Sam Joslin (building.inspector@wnewbury.org); Leah Zambarnardi (lzambarnardi@wnewbury.org); Bert Comins (conservation@wnewbury.org); Paul Sevigny (psevigny@wnewbury.org)
Cc: dpwdirector@wnewbury.org; Michael McCarron; Community Preservation Committee
Subject: Permitting meeting re Soldiers & Sailors Memorial Building
Attachments: WNBYSpencerSullivanVogtContractExecuted.pdf

Hi,

As you may know, we recently executed a contract for the next phase of design for the Soldiers & Sailors Memorial Building; a copy of the executed contract is attached. Note in particular the tasks/schedule in Attachment A.

To help this project maintain a pretty aggressive timeline for design, we'd like to sound out any/all permitting issues very early in the process. Some amount of attention has already gone toward these questions; please review the Regulatory Analysis and Systems Narrative included with the CPA funding application in fall 2019. The complete application is online [here](#) and these documents begin on page 40 of the PDF file.

Wayne, Mike M. and I participated in an initial Zoom mtg w the project architects this morning, and all agreed it would be very helpful to set up a meeting to include each of you so we can talk through known/potential permitting questions/issues re Planning, Conservation, Health (tight tank will be proposed) and Building. This will also include representation from GM2 Cammett, the civil engineering firm on the team. To allow time for scheduling, the lead architect Lynne Spencer suggested aiming for a meeting date the week of Jan 11th.

We'll ask Lynne to suggest some dates/times that work for the architect/engineering team, then will circulate those to get a time pinned down that works for each of you as well. In the meantime, please review the materials attached and linked above as they relate to your office, and if you have any questions in the meantime please let me, Wayne and Mike know.

Thanks,
Angus

Angus Jennings, Town Manager
Town of West Newbury
Town Office Building
381 Main Street
West Newbury, MA 01985
(978) 363-1100 x111
townmanager@wnewbury.org

Town Manager

From: Timmermann, Lori [REDACTED]
Sent: Tuesday, December 29, 2020 12:50 PM
To: Town Manager
Cc: DPW Director; Michael McCarron; Rick Parker
Subject: RE: EXT || NGrid incentive program for renovation/restoration of historic building?
Attachments: NC Program Overview v2.pdf

Hello Angus,

I'm glad to reach out to the new construction team here at National Grid to see times that are available to discuss the Soldiers & Sailors Memorial Building project in the new year. This project, due to its sq ft, would probably go through Path 4 of the new construction program - Systems. See the link below and the information in the attached that describe the Mass Save program I was mentioning.

<https://www.masssave.com/en/saving/business-rebates/new-buildings-and-major-renovations>

I'll be back in touch next week with some options for dates for meeting during the first half of next month.

Happy New Year all!

Best regards,
Lori

Lori Timmermann

Municipal Energy Efficiency Representative

Nationalgrid

[REDACTED]
978.725.1043 | Desk
315.460.8445 | Fax
Lori.Timmermann@nationalgrid.com
1101 Turnpike Street, North Andover MA 01845

Ask me about EV Charging Stations!

www.ngrid.com/ma-evcharging

From: Town Manager [mailto:townmanager@wnewbury.org]
Sent: Tuesday, December 29, 2020 12:15 PM
To: Timmermann, Lori [REDACTED]
Cc: DPW Director <dpwdirector@wnewbury.org>; Michael McCarron <mmccarron@wnewbury.org>; Rick Parker <rparker@wnewbury.org>
Subject: EXT || NGrid incentive program for renovation/restoration of historic building?

Hi Lori,

We'd like to learn more about a program that you mentioned a little while back. The Town has approved funds for the restoration of the Soldiers & Sailors Memorial Building (formerly/aka the "Carr Post") at 363 Main Street. Details about the project can be found in the project application filed with the Community Preservation Committee in fall 2019 leading up to the successful Town Meeting vote in Nov 2019; it is online [here](#).

We recently signed a contract with the project architect/designer [Spencer, Sullivan & Vogt](#), and during our initial kick-off mtg today introduced the possibility that there may be NGrid incentives that could be relevant to this work. If so, we'd like to sound this out very early in the design phase, so all agreed it would make sense to learn more from you, and if there is a program that could be a fit to set up a Zoom call in the first part of January to include Town reps and architect.

Thanks for any info you can offer, and I hope you're enjoying the holiday season!

Angus

Angus Jennings, Town Manager
Town of West Newbury
Town Office Building
381 Main Street
West Newbury, MA 01985
(978) 363-1100 x111
townmanager@wnewbury.org

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New Construction or Major Renovation- Commercial Pathways Energy Efficiency Solutions



Choose Your Path to Generate Energy Savings

If you are beginning a new construction or major renovation project, consider the energy-saving solutions available to you and your project team from the Sponsors of Mass Save. With the intent of reducing carbon emissions and helping you reach your building energy efficiency objectives, we have developed offerings suited for a variety of building types and a range of energy efficiency strategies and technologies.

The earlier you engage, the deeper the energy savings potential

Connect with the Sponsors of Mass Save early on in your project to unlock more opportunities for cost savings, technical support and optimal energy efficiency. Both building owner and design team incentives are available to help cover the incremental construction and design service costs associated with the inclusion of energy efficient equipment and systems. By working with us from the project's feasibility or conceptual design phase, your project team can achieve deep energy savings, and even zero net energy status, to minimize future energy use.

There is a pathway for every project

Receive deeper incentives and technical assistance for pursuing the greatest energy-saving opportunities in building design and construction.

Path 1. Zero Net Energy (ZNE)/ Deep Energy Savings

Receive technical assistance and enhanced financial incentives for your ZNE, ZNE Ready, very low energy use intensity (EUI), and Passive House projects.

Path 2. Whole Building Energy Use Intensity (EUI) Reduction

On larger building projects, receive technical assistance and financial incentives for meeting EUI reduction goals.

Path 3. Whole Building Streamlined

For small to medium sized, non-energy intensive building projects, receive technical assistance and financial incentives for implementing energy efficient technology and equipment.

Path 4. Systems

For very small projects, or projects involving only a portion of a building, receive incentives for incorporating energy efficient equipment and systems into your project.

About Mass Save:

Mass Save® is a collaborative of Massachusetts' natural gas and electric utilities and energy efficiency service providers including Berkshire Gas, Blackstone Gas, Cape Light Compact, Columbia Gas, Eversource, Liberty Utilities, National Grid, and Until. We empower residents, businesses, and communities to make energy efficient upgrades by offering a wide range of services, rebates, incentives, trainings, and information.

WE ARE MASS SAVE®:



SUMMARY OF PATH INCENTIVES

Path 1: ZNE/Deep Energy Savings

Customer Incentives	
Construction Incentive	\$1.25/sf
Post Occupancy Incentive	\$1.00/sf
ZNE or PH Certification Incentive	\$3,000
Technical Assistance for ZNE Services	Up to \$10,000
Verification Incentive	50% of fee up to \$10,000
Design Team Incentives	
Up to \$15,000 but not less than \$8,000	

Path 2: Whole Building EUI Reduction

Customer Incentives	
25% and greater EUI reduction	\$1.25/sf
10% - 24.9% EUI Reduction	\$0.35 - \$0.75/sf
Technical Assistance	75% cost share (capped at \$20,000 per Sponsor)
Verification Incentive	50% of fee, up to \$10,000
Design Team Incentives	
Up to \$15,000	

Path 3: Whole Building Streamlined

Custom Incentives	
Custom: Envelope, HVAC, energy recovery, water fixtures and other custom measures	\$0.35/kWh \$2.00/therm
Prescriptive: Lighting, variable frequency drives and boilers	Current program rate
Design Team Incentives	
Up to 10,000	

Path 4: Systems

Support provided for prescriptive and custom energy efficient equipment applications. Incentive rates for custom technology and equipment vary by Mass Save Sponsor.

Go to MassSave.com/business, click on the **Find Your Mass Save Sponsor** tool and enter your zip code to connect with your your Mass Save Sponsor(s).

About Mass Save:

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WE ARE MASS SAVE®:

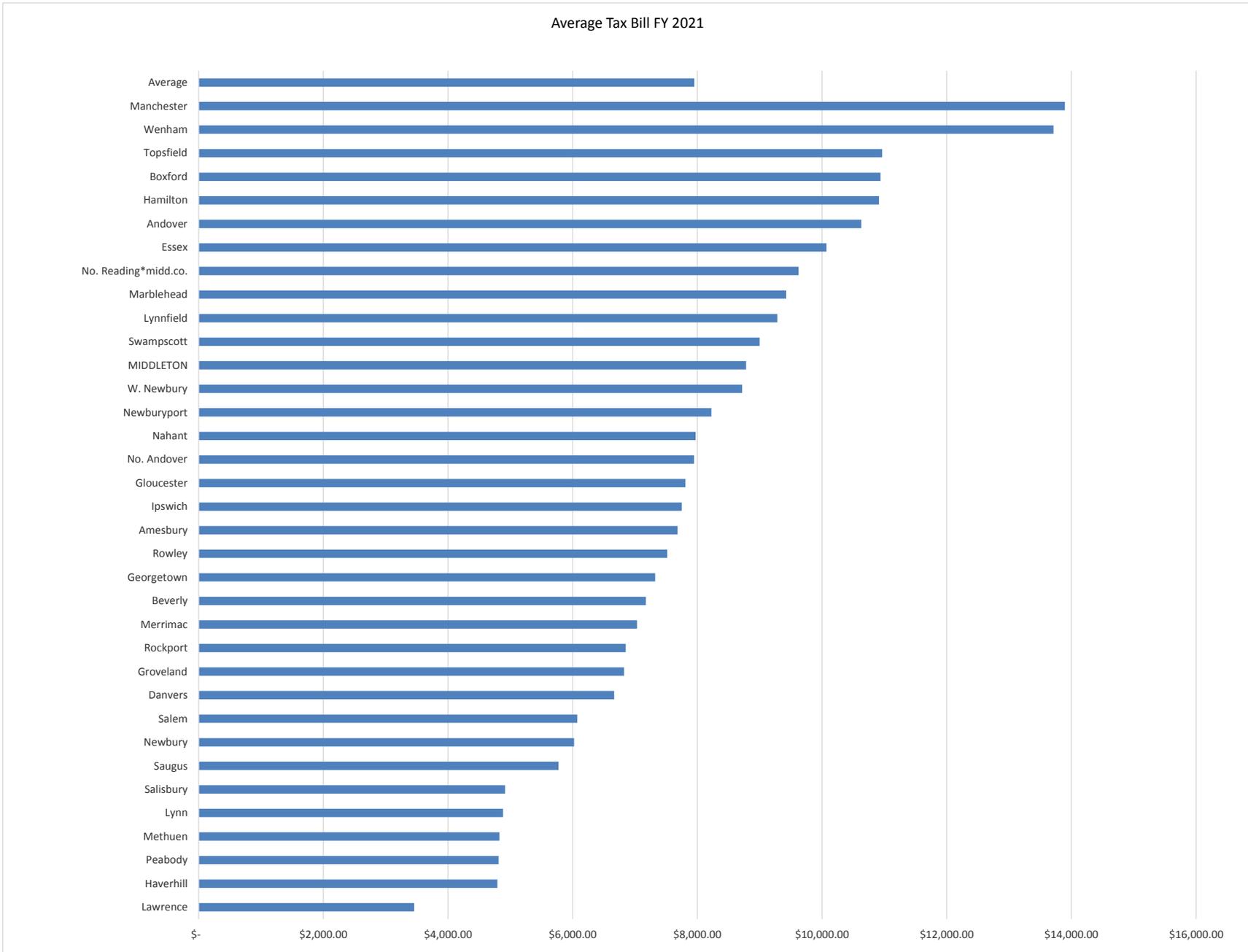


Average Tax Bills
In Essex County



Community	Average Single Family Home FY 2020	Average Tax Bill 2020	Average Single Family Home FY 2021	% change valuation	FY 2020 tax rate	FY 2021 tax rate	% Change tax rate	Net result	Average Tax Bill FY 2021	Average Tax Bill % change	Average Tax Bill change
Lawrence	\$ 264,893	\$ 3,293	\$ 281,747	<u>6.36%</u>	\$ 12.43	\$ 12.27	<u>-1.29%</u>	5.08%	\$ 3,457.04	4.99%	\$ 164.42
Haverhill	\$ 345,418	\$ 4,698	\$ 356,446	<u>3.19%</u>	\$ 13.60	\$ 13.44	<u>-1.18%</u>	2.02%	\$ 4,790.63	1.98%	\$ 92.95
Peabody	\$ 442,351	\$ 4,751	\$ 458,682	<u>3.69%</u>	\$ 10.74	\$ 10.49	<u>-2.33%</u>	1.36%	\$ 4,811.57	1.28%	\$ 60.72
Methuen	\$ 355,280	\$ 4,775	\$ 365,775	<u>2.95%</u>	\$ 13.44	\$ 13.19	<u>-1.86%</u>	1.09%	\$ 4,824.57	1.04%	\$ 49.61
Lynn	\$ 352,253	\$ 4,720	\$ 374,650	<u>6.36%</u>	\$ 13.40	\$ 13.03	<u>-2.76%</u>	3.60%	\$ 4,881.69	3.42%	\$ 161.50
Salisbury	\$ 410,660	\$ 4,706	\$ 436,528	<u>6.30%</u>	\$ 11.46	\$ 11.26	<u>-1.75%</u>	4.55%	\$ 4,915.31	4.44%	\$ 209.14
Saugus	\$ 450,316	\$ 5,368	\$ 467,754	<u>3.87%</u>	\$ 11.92	\$ 12.34	<u>3.52%</u>	7.40%	\$ 5,772.08	7.53%	\$ 404.32
Newbury	\$ 534,711	\$ 5,876	\$ 564,862	<u>5.64%</u>	\$ 10.99	\$ 10.66	<u>-3.00%</u>	2.64%	\$ 6,021.43	2.47%	\$ 144.96
Salem	\$ 410,200	\$ 5,927	\$ 439,951	<u>7.25%</u>	\$ 14.45	\$ 13.80	<u>-4.50%</u>	2.75%	\$ 6,071.32	2.43%	\$ 143.93
Danvers	\$ 493,913	\$ 6,451	\$ 499,159	<u>1.06%</u>	\$ 13.06	\$ 13.35	<u>2.22%</u>	3.28%	\$ 6,663.77	3.31%	\$ 213.27
Groveland	\$ 445,719	\$ 6,262	\$ 463,534	<u>4.00%</u>	\$ 14.05	\$ 14.72	<u>4.77%</u>	8.77%	\$ 6,823.22	8.96%	\$ 560.87
Rockport	\$ 663,018	\$ 6,696	\$ 703,290	<u>6.07%</u>	\$ 10.10	\$ 9.74	<u>-3.56%</u>	2.51%	\$ 6,850.04	2.29%	\$ 153.56
Merrimac	\$ 428,434	\$ 6,375	\$ 431,484	<u>0.71%</u>	\$ 14.88	\$ 16.30	<u>9.54%</u>	10.25%	\$ 7,033.19	10.32%	\$ 658.09
Beverly	\$ 542,517	\$ 6,960	\$ 564,895	<u>4.12%</u>	\$ 12.83	\$ 12.70	<u>-1.01%</u>	3.11%	\$ 7,174.17	3.07%	\$ 213.67
Georgetown	\$ 448,618	\$ 7,142	\$ 460,824	<u>2.72%</u>	\$ 15.92	\$ 15.89	<u>-0.19%</u>	2.53%	\$ 7,322.49	2.53%	\$ 180.49
Rowley	\$ 479,796	\$ 7,475	\$ 482,379	<u>0.54%</u>	\$ 15.58	\$ 15.58	<u>0.00%</u>	0.54%	\$ 7,515.47	0.54%	\$ 40.24
Amesbury	\$ 402,732	\$ 6,919	\$ 420,917	<u>4.52%</u>	\$ 17.18	\$ 18.25	<u>6.23%</u>	10.74%	\$ 7,681.73	11.02%	\$ 762.79
Ipswich	\$ 556,663	\$ 7,804	\$ 586,203	<u>5.31%</u>	\$ 14.02	\$ 13.22	<u>-5.71%</u>	-0.40%	\$ 7,749.61	-0.70%	\$ (54.81)
Gloucester	\$ 618,553	\$ 7,627	\$ 627,563	<u>1.46%</u>	\$ 12.33	\$ 12.44	<u>0.89%</u>	2.35%	\$ 7,806.88	2.36%	\$ 180.13
No. Andover	\$ 553,731	\$ 7,608	\$ 560,714	<u>1.26%</u>	\$ 13.74	\$ 14.17	<u>3.13%</u>	4.39%	\$ 7,945.32	4.43%	\$ 337.05
Nahant	\$ 701,165	\$ 7,692	\$ 758,440	<u>8.17%</u>	\$ 10.97	\$ 10.51	<u>-4.19%</u>	3.98%	\$ 7,971.21	3.63%	\$ 279.43
Newburyport	\$ 617,539	\$ 7,929	\$ 650,754	<u>5.38%</u>	\$ 12.84	\$ 12.64	<u>-1.56%</u>	3.82%	\$ 8,225.53	3.74%	\$ 296.33
W. Newbury	\$ 579,142	\$ 8,351	\$ 585,820	<u>1.15%</u>	\$ 14.42	\$ 14.88	<u>3.19%</u>	4.34%	\$ 8,717.00	4.38%	\$ 365.77
MIDDLETON	\$ 630,279	\$ 8,584	\$ 640,003	<u>1.54%</u>	\$ 13.62	\$ 13.72	<u>0.73%</u>	2.28%	\$ 8,780.83	2.29%	\$ 196.43
Swampscott	\$ 629,266	\$ 8,999	\$ 652,094	<u>3.63%</u>	\$ 14.30	\$ 13.80	<u>-3.50%</u>	0.13%	\$ 8,998.90	0.00%	\$ 0.39
Lynnfield	\$ 650,497	\$ 9,055	\$ 699,580	<u>7.55%</u>	\$ 13.92	\$ 13.27	<u>-4.67%</u>	2.88%	\$ 9,283.43	2.52%	\$ 228.51
Marblehead	\$ 872,800	\$ 9,068	\$ 904,419	<u>3.62%</u>	\$ 10.39	\$ 10.42	<u>0.29%</u>	3.91%	\$ 9,424.05	3.92%	\$ 355.65
No. Reading* _{midd.co.}	\$ 601,334	\$ 9,381	\$ 615,632	<u>2.38%</u>	\$ 15.60	\$ 15.63	<u>0.19%</u>	2.57%	\$ 9,622.33	2.57%	\$ 241.52
Essex	\$ 586,763	\$ 9,558	\$ 637,315	<u>8.62%</u>	\$ 16.29	\$ 15.80	<u>-3.01%</u>	5.61%	\$ 10,069.58	5.35%	\$ 511.21
Andover	\$ 681,094	\$ 10,223	\$ 695,153	<u>2.06%</u>	\$ 15.01	\$ 15.29	<u>1.87%</u>	3.93%	\$ 10,628.89	3.97%	\$ 405.67
Hamilton	\$ 613,412	\$ 10,416	\$ 623,317	<u>1.61%</u>	\$ 16.98	\$ 17.51	<u>3.12%</u>	4.74%	\$ 10,914.28	4.79%	\$ 498.54
Boxford	\$ 668,394	\$ 10,808	\$ 683,186	<u>2.21%</u>	\$ 16.17	\$ 16.01	<u>-0.99%</u>	1.22%	\$ 10,937.81	1.20%	\$ 129.88
Topsfield	\$ 609,298	\$ 10,614	\$ 611,779	<u>0.41%</u>	\$ 17.42	\$ 17.92	<u>2.87%</u>	3.28%	\$ 10,963.07	3.29%	\$ 349.10
Wenham	\$ 672,210	\$ 12,732	\$ 696,822	<u>3.66%</u>	\$ 18.94	\$ 19.68	<u>3.91%</u>	7.57%	\$ 13,713.46	7.71%	\$ 981.80
Manchester	\$ 1,178,600	\$ 13,790	\$ 1,264,431	<u>7.28%</u>	\$ 11.70	\$ 10.99	<u>-6.07%</u>	1.21%	\$ 13,896.10	0.77%	\$ 106.48
Average	\$ 556,902	\$ 7,675	\$ 579,031	3.90%	\$ 13.85	\$ 13.85	-0.19%	3.72%	\$ 7,950	3.65%	\$ 274.96

Average Tax Bills In Essex County



Town Manager

From: Linda Bournival [REDACTED]
Sent: Monday, October 19, 2020 4:21 PM
To: Town Manager
Cc: Amanda Makarevich
Subject: Town of West Newbury GASB 74/75 Report - Disclosures as of June 30, 2020
Attachments: West Newbury 2020 GASB 74-75 Report Final 10-19-2020.pdf

Dear Angus, attached is the final GASB 74/75 actuarial valuation report as of July 1, 2019 for the Town of West Newbury with disclosures as of June 30, 2020. The information contained in this report can be used for your financial statement GASB 74 disclosures and GASB 75 expense and disclosures as of June 30, 2020.

GASB 74 permits the use of an actuarial valuation no more than 24 months prior to the plan’s fiscal year end (June 30, 2020); the July 1, 2018 valuation was used to develop the calculations under GASB 74 and falls within the required parameters (24 months). GASB 75 permits the use of an actuarial valuation no more than 30 months and one day prior to the employer’s reporting date (June 30, 2020); the July 1, 2018 valuation with a June 30, 2020 measurement date was used to develop the expense calculations under GASB 75 and falls within the required parameters (24 months).

Note that the long-term rate of return (reduced from 7% to 6.25%) was used for the discount rate as assets were projected to be available to make all projected future benefit payments of current plan members. Our Executive Summary (page 3 of the report) details the liability impact on this change.

Next Steps:

Disclosures will be required as of June 30, 2021; a full valuation as of July 1, 2020 will be required for the disclosures for the 2021 fiscal year. We will contact you in May of 2021 for the information relating to the census data and other information that we will need to prepare the 2021 report.

Please let me know if you or your auditors have any questions regarding our report.

Linda

[PLEASE NOTE ADDRESS CHANGE BELOW]

Linda L. Bournival, FSA, EA
Consulting Actuary
KMS Actuaries, LLC
52 Hunt Road
Kingston, NH 03848

[REDACTED]
[REDACTED]



TOWN OF WEST NEWBURY, MASSACHUSETTS

OTHER POSTEMPLOYMENT BENEFITS PROGRAM

FINANCIAL REPORTING AND DISCLOSURES
Governmental Accounting Standards Board
Statements 74 and 75

Disclosures as of
June 30, 2020

KMS Actuarial, LLC
52 Hunt Road
Kingston, NH 03848

October, 2020





October 19, 2020

Mr. Angus Jennings
Town Manager
Town of West Newbury, Massachusetts
Town Office Building
381 Main Street
West Newbury, MA 01985

Dear Angus:

We are pleased to present the enclosed report of the July 1, 2018 actuarial valuation of the retiree health care benefits for the Town of West Newbury, Massachusetts. The valuation was prepared in accordance with and for the purpose of financial reporting and disclosures as of June 30, 2020 under the following Governmental Accounting Standards Board (GASB) Statements:

- ◆ GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (GASB 74)
- ◆ GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75)

The Principal Valuation Results, including assets, liabilities and the development of future contributions, are provided in Section 1. The Notes to the Financial Statements and the Required Supplementary Information are provided in Sections 2 and 3, respectively. Employer Reporting Amounts under GASB 75 are provided in Section 4. The Summary of Plan Provisions and Actuarial Assumptions and Methods are shown in Sections 5 and 6, respectively. Section 7 summarizes the demographic profile of active members and retired members, covered spouses and survivors. Finally, a Glossary of Terms is provided in Section 8.

Our calculations are based on member census data and other information provided by the Town of West Newbury, Massachusetts as well as health plan rates provided by the Town. Although we did not audit the data used in the valuation and disclosure calculations, we believe that the information is complete and reliable.

Liabilities presented in this report are based on a discount rate of 6.25%, the rate that reflects the long-term expected rate of return on OPEB plan assets. The long-term expected rate of return is based on the target allocations provided in the investment policy statement and long-term expected rates of return by asset class provided by Cambridge Trust and other reliable sources.

Mr. Angus Jennings

October 19, 2020

Page 2

This report was completed in accordance with generally accepted actuarial standards and procedures, and conforms to the Code of Professional Conduct of the American Academy of Actuaries. The actuarial assumptions other than those explicitly applicable to the postemployment benefit plans are consistent with those used by the Essex Regional Retirement System's actuaries for the Retirement System pension valuations.

Future actuarial valuation results may differ significantly from the current results presented in this report. Examples of potential sources of volatility include plan experience differing from that anticipated by the economic or demographic assumptions, the effect of new entrants, changes in economic or demographic assumptions, the effect of law changes and the delayed effect of smoothing techniques.

Our valuation follows generally accepted actuarial methods and we perform such tests as we consider necessary to assure the accuracy of the results. The amounts presented in this report have been appropriately determined according to the actuarial assumptions and methods stated herein.

This report is intended for the sole use of the Town of West Newbury, Massachusetts and is intended to provide information to comply with the stated purpose of the report. It may not be appropriate for other purposes.

The expected claims, cost trend rates, and analysis of regulatory changes have been developed based on the expertise of the undersigned health and welfare actuary, Christopher E. Bean, ASA, MAAA. The undersigned credentialed actuaries are Members of the American Academy of Actuaries and together meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinion contained herein. They are available to answer any questions with regard to this report.

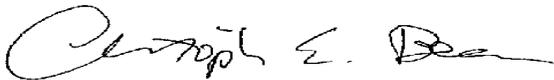
Respectfully submitted,



Linda L. Bournival, FSA, EA
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(603) 792-9494



Amanda J. Makarevich, ASA
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(603) 702-8009



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(508) 628-9022

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EXECUTIVE SUMMARY

Purpose of Report

This report presents the results of the actuarial valuation of the Town of West Newbury, Massachusetts's retiree health care benefits as of July 1, 2018. The valuation was prepared in accordance with and for the purpose of financial reporting and disclosures as of June 30, 2020 under the following Governmental Accounting Standards Board (GASB) Statements:

- ◆ GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (GASB 74)
- ◆ GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75)

The results as of the measurement date are based on a roll forward of the liabilities developed in the most recent actuarial valuation.

GASB Accounting Standards

In June 2015, the GASB approved two related Statements that significantly changed the way other postemployment benefits (OPEB) plans and governments account and report OPEB liabilities. GASB Statement No. 74 (GASB 74), *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, replaced the requirements of Statement No. 43 and GASB Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaced the requirements of Statement No. 45.

The effective date for GASB 74 is for plan years beginning after June 15, 2016, which is the plan year ending June 30, 2017 for the Town of West Newbury, Massachusetts. The effective date for GASB 75 is for fiscal years beginning after June 15, 2017, which is the fiscal year ending June 30, 2018 for the Town of West Newbury, Massachusetts.

GASB 74 requires OPEB plans to present a statement of fiduciary net position (OPEB plan assets) and a statement of changes in fiduciary net position. Further, the statement requires that notes to financial statements include descriptive information such as the types of benefits provided, the classes of plan members covered and the authority under which benefit terms are established or may be amended. Finally, GASB 74 requires OPEB plans to present in required supplementary information the sources of the changes in the net OPEB liability and information about the actuarially determined contributions compared with the actual contributions made to the plan and related ratios.

GASB 74 and GASB 75 require projected benefit payments be discounted to their actuarial present value using the single rate that reflects (1) a long-term expected rate of return on OPEB plan investments to the extent that the OPEB plan's assets are sufficient to pay benefits and OPEB plan assets are expected to be invested using a strategy to achieve that return and (2) a tax-exempt, high-quality municipal bond rate to the extent that the conditions for use of the long-term expected rate of return are not met.

GASB 75 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and OPEB expense by state and local governments.

EXECUTIVE SUMMARY

Town of West Newbury, Massachusetts Other Postemployment Benefits Program

The Town of West Newbury, Massachusetts administers the retiree health care benefits program - a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. The Town provides health care benefits for retirees and their dependents. Benefits are provided through the Massachusetts Interlocal Insurance Association, and the full cost of benefits is shared between the Town and retirees.

Summary of Principal Results

A summary of principal results from the current and prior measurement dates follows:

Disclosure Date	June 30, 2020	June 30, 2019	% Change
Valuation Date	July 1, 2018	July 1, 2018	
Membership Data			
Active Plan Members	42	40	5.0%
Inactive Plan Members (excludes covered spouses)	19	18	5.6%
Total Plan Members	61	58	5.2%
Covered Spouses	7	6	16.7%
Covered Payroll	\$2,695,931	\$2,625,945	2.7%
Net OPEB Liability			
Discount Rate	6.25%	7.00%	
Total OPEB Liability (TOL)	\$2,811,272	\$2,432,147	15.6%
Fiduciary Net Position (FNP)	\$2,380,000	\$2,248,868	5.8%
Net OPEB Liability	\$431,272	\$183,279	135.3%
FNP as % of TOL	84.7%	92.5%	(8.4%)
OPEB Expense			
OPEB Expense	\$116,084	\$84,924	36.7%
Deferred Outflows	\$498,972	\$319,258	
Deferred Inflows	\$31,630	\$75,537	
Recognition Period	6.61	6.61	

EXECUTIVE SUMMARY

Experience Gain and Loss

In developing the Total OPEB Liability, various assumptions are made regarding future premium rates, mortality, retirement, disability and turnover rates. A comparison of the results of the current and prior measurements is made to determine how closely actual experience relates to expected. For the current measurement period, there is no experience gain or loss as the Total OPEB liability was developed from a roll forward of results of the most recent valuation.

Changes of Assumptions

The discount rate changed from 7% as of June 30, 2019 to 6.25% as of June 30, 2020. In addition, the inflation rate was updated in this valuation. A summary of the impact on the Total OPEB Liability (TOL) of each assumption change is provided below:

◆ Increase due to change in Inflation Assumption		8,000
◆ Increase due to change in Discount Rate		271,000
Total	\$	279,000

All of the assumptions used in this valuation are shown in Section 6, Actuarial Assumptions and Methods.

Changes of Benefit Terms

The Patient Protection and Affordable Care Act (PPACA) previously applied a 40% excise tax, commonly referred to as the "Cadillac Tax," to the cost of plan benefits in excess of statutory thresholds beginning in 2022. This tax was repealed in December 2019. All other benefit terms are the same as those used in the prior measurement. A Summary of the Principal Plan Provisions is provided in Section 5.

Total OPEB Liability

The Total OPEB Liability as of the current measurement date, June 30, 2020, is \$2,811,272. The Total OPEB Liability as of the prior measurement date, June 30, 2019, was \$2,432,147. During the current measurement period ending June 30, 2020, the Total OPEB Liability increased by \$379,125, or 15.6%. The development of the Total OPEB Liability for the current measurement period is shown in Section 1, Exhibit 1.2.

Fiduciary Net Position

The Fiduciary Net Position is equal to the market value of assets and as of the current measurement date, June 30, 2020, is \$2,380,000. The Fiduciary Net Position as of the prior measurement date, June 30, 2019, was \$2,248,868. During the plan years ended 2020 and 2019, the actual rates of return were 5.83% and 8.67%, respectively. The expected long-term rate of return is 6.25%. The Fiduciary Net Position is shown in Section 1, Exhibit 1.1.

Employer Future Period Contributions

The Town will analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation.

EXECUTIVE SUMMARY

Discount Rate

As of the June 30, 2020 measurement date, the OPEB plan's fiduciary 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Projected benefit payments are discounted to their actuarial present value using a single discount rate of 6.25%.

OPEB Expense

The OPEB Expense for the current measurement period ending June 30, 2020, is \$116,084. Benefit changes are recognized immediately and experience gains and losses and assumption changes developed in this valuation are recognized over 6.61 years. Investment gains and losses are recognized over 5 years. The OPEB Expense for the prior measurement period was \$84,924. The development of the OPEB expense for the current measurement period is shown in Section 4, Exhibit 4.2.

COVID-19 Pandemic

The assumptions in this report do not reflect the potential impacts of the COVID-19 pandemic on the OPEB program. Especially in the short range, the pandemic is likely to materially affect the economic, demographic and healthcare-specific assumptions on which the projections are based.

SECTION 1 - PRINCIPAL VALUATION RESULTS

Exhibit 1.1 - OPEB Trust Assets

The Town has established an irrevocable trust pursuant to Section 20 of Chapter 32B of the Massachusetts General Laws for the purpose of accumulating assets to prefund the OPEB liabilities. Plan assets segregated and restricted in an OPEB trust must be dedicated to providing plan benefits to retirees and beneficiaries in accordance with the terms of the plan and must be legally protected from creditors of the employer. Further, employer contributions to the trust must be irrevocable. Asset information for the current and prior fiscal years was provided by the Town and is presented below:

Fiscal Year Ended June 30	2020	2019
Trust Fund Composition at Fiscal Year-End		
Cash and Equivalents	\$135,428	\$269,473
Mutual Funds	63,032	78,590
Equities	1,318,413	1,253,952
Fixed Income	536,999	369,530
Government securities	307,558	277,323
Other	18,570	-
Total Market Value of Assets	\$2,380,000	\$2,248,868
Asset Activity		
Market value, beginning of year	\$2,248,868	\$2,069,449
Employer Premiums	91,712	77,336
OPEB Trust Contributions	-	-
Benefit Payments	(91,712)	(77,336)
Administrative Expenses	-	-
Investment Return	131,132	179,419
Market value, end of year	\$2,380,000	\$2,248,868
Money-Weighted Rate of Return	5.83%	8.67%
(Gain) / Loss on OPEB Plan Investments		
Projected earnings	\$157,421	\$144,861
Actual earnings	131,132	179,419
(Gain) / Loss on OPEB plan investments	\$26,289	(\$34,558)

SECTION 1 - PRINCIPAL VALUATION RESULTS

Exhibit 1.2 - Total OPEB Liability

The Total OPEB Liability, developed using the Entry Age Normal funding method, is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service. The total OPEB liability as of the June 30, 2020 measurement date was developed from an actuarial valuation as of July 1, 2018 and rolled forward to the OPEB plan's fiscal year-end.

The Service Cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year. Only active employees who have not reached the age at which the probability of retirement is 100% incur a service cost.

Actuarial experience gains and losses arise from the difference between expected and actual experience, excluding amounts related to benefit changes and changes in assumptions or other inputs.

The development of the Total OPEB Liability from the beginning of the measurement period, June 30, 2019 to the end of the measurement period, June 30, 2020 is shown below:

Measurement Date	June 30, 2020
1. Total OPEB Liability, beginning of year:	
a. Actives	\$1,450,229
b. Retirees, Covered Spouses and Survivors	981,918
c. Total OPEB Liability at 7% (a. + b.)	\$2,432,147
2. Service Cost	
	\$76,045
3. Expected Benefit Payments	
a. Current retirees	(\$73,560)
b. Future retirees	(18,152)
c. Total (a. + b.)	(\$91,712)
4. Interest [7% x (1.c. + 2. + .5 x 3.c)]	
	\$172,364
5. Changes of benefit terms	
	(\$56,374)
6. Differences between expected and actual experience	
	\$0
7. Changes of assumptions or other inputs	
	\$278,802
8. Total OPEB Liability, end of year (1.c. + 2. + 3.c. + 4. + 5. + 6. + 7.)	
a. Actives	\$1,762,912
b. Retirees, Covered Spouses and Survivors	1,048,360
c. Total OPEB Liability at 6.25% (a. + b.)	\$2,811,272

SECTION 1 - PRINCIPAL VALUATION RESULTS

Exhibit 1.3 - Development of Actuarially Determined Employer Contributions

The Town will analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation.

The Actuarially Determined Employer Contribution (ADEC) equals the Normal Cost plus a provision for amortizing the Unfunded Actuarial Accrued Liability. We have assumed increasing dollar amortization over an amortization period of 30 years.

Fiscal Year Ending	June 30, 2020	June 30, 2021
Discount Rate	7.00%	6.25%
1. Normal Cost	\$76,045	\$90,046
2. Unfunded Actuarial Accrued Liability		
a. Actuarial Accrued Liability	\$2,432,147	\$2,811,272
b. Actuarial Value of Plan Assets	\$2,248,868	\$2,380,000
c. Unfunded Actuarial Accrued Liability (a. - b.)	\$183,279	\$431,272
3. Amortization of Unfunded Actuarial Accrued Liability		
a. Unfunded Actuarial Accrued Liability	\$183,279	\$431,272
b. Amortization Period in years	30	30
c. Payroll Growth Rate	3.5%	3.5%
d. Amortization Factor	19.30	21.04
e. Amortization Amount (3.a. / 3.d.)	\$9,496	\$20,498
4. Interest on 1. and 3.e.	\$5,988	\$6,909
5. Actuarially Determined Employer Contribution (1. + 3.e. + 4.)	\$91,529	\$117,453
6. Actual Employer Contribution to OPEB Trust	\$0	TBD
7. Expected Benefit Payments	\$91,712	
8. Total Contribution (6. + 7.)	\$91,712	

SECTION 2 - NOTES TO THE FINANCIAL STATEMENTS

Exhibit 2.1 - Plan Description

Plan Administration

The Town of West Newbury, Massachusetts administers the retiree health care benefits program - a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees.

Plan Membership

At June 30, 2020, OPEB plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments ¹	19
Inactive plan members entitled to but not yet receiving benefit payments	0
Active plan members	42
	<u>61</u>

¹Per paragraph 34a of GASB 74 and further clarified by Question 4.67 of the 2017-2 GASB 74 Implementation Guide, the total shown for inactive plan members or beneficiaries currently receiving benefit payments does not include covered spouses or other dependents.

Benefits Provided

The Town provides health care benefits for retirees and their dependents. Benefits are provided through the Massachusetts Interlocal Insurance Association, and the full cost of benefits is shared between the Town and retirees.

Employer Future Period Contributions

The Town will analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation.

SECTION 2 - NOTES TO THE FINANCIAL STATEMENTS

Exhibit 2.2 - Net OPEB Liability

The components of the net OPEB liability at June 30, 2020, were as follows:

Total OPEB liability	\$ 2,811,272
Fiduciary net position	(2,380,000)
Net OPEB liability	\$ 431,272

Fiduciary net position as a percentage of the total OPEB liability 84.66%

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, rolled forward to the measurement date and using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.4 percent
Discount rate	6.25 percent, net of investment expenses, including inflation
Healthcare cost trend rate	8 percent for 2018, decreasing 0.5 percent per year to 5.5 percent, then grading down to an ultimate trend rate of 3.9 percent, utilizing the Society of Actuaries Getzen Medical Trend Model. The ultimate medical inflation rate is reached in 2075.
Pre-Retirement Mortality - General and Public Safety employees	RP-2000 Employees Mortality Table, base year 2000, projected with generational mortality improvement using scale BB.
Post-Retirement Mortality - General and Public Safety employees	RP-2000 Healthy Annuitant Mortality Table, base year 2000, projected with generational mortality improvement using scale BB.

SECTION 2 - NOTES TO THE FINANCIAL STATEMENTS

Exhibit 2.2 - Net OPEB Liability

Long-Term Expected Rate of Return

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 OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage provided in the investment policy statement 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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rates of Return ¹
Cash and Equivalents	2.5%	0.00%
Large Cap Value Stocks	24.0%	4.96%
Large Cap Growth Stocks	24.0%	4.96%
Int'l Dev. Equity	9.0%	7.01%
Int'l Emerging Stocks	3.0%	7.01%
Short Term Bonds	10.0%	2.22%
Intermediate Term Bonds	27.5%	1.53%
Total	100.0%	

¹ provided by Cambridge Trust and other reliable sources.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from the Town will be made in accordance with the plan's funding policy. Based on those assumptions, the OPEB plan's fiduciary 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

SECTION 2 - NOTES TO THE FINANCIAL STATEMENTS

Exhibit 2.2 - Net OPEB Liability

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

The following presents the net OPEB liability calculated using the current discount rate of 6.25 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate 1-percentage point lower (5.25 percent) or 1-percentage point higher (7.25 percent) than the current rate:

	1% Decrease (5.25%)	Assumed Discount Rate (6.25%)	1% Increase (7.25%)
Total OPEB Liability	\$ 3,249,230	\$ 2,811,272	\$ 2,458,813
Fiduciary Net Position	\$ (2,380,000)	\$ (2,380,000)	\$ (2,380,000)
Net OPEB Liability	\$ 869,230	\$ 431,272	\$ 78,813

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

The following presents the net OPEB liability calculated using the current healthcare cost trend rates as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (7% year 1 decreasing to 2.9%) or 1-percentage point higher (9% year 1 decreasing to 4.9%) than the current healthcare cost trend rates:

	1% Decrease 7% Year 1 Decreasing to 2.9%	Assumed Healthcare Cost Trend Rates 8% Year 1 Decreasing to 3.9%	1% Increase 9% Year 1 Decreasing to 4.9%
Total OPEB Liability	\$ 2,385,007	\$ 2,811,272	\$ 3,353,114
Fiduciary Net Position	\$ (2,380,000)	\$ (2,380,000)	\$ (2,380,000)
Net OPEB Liability	\$ 5,007	\$ 431,272	\$ 973,114

SECTION 3 - REQUIRED SUPPLEMENTARY INFORMATION

Exhibit 3.1 - Changes in Net OPEB Liability and Related Ratios

Fiscal Year Ended June 30	2020	2019	2018	2017	2016
Total OPEB Liability					
Service cost	\$ 76,045	\$ 58,719	\$ 57,287	\$ 55,931	
Interest	172,364	137,033	129,610	126,392	
Changes of benefit terms	(56,374)	-	-	-	
Differences between expected and actual experience	-	169,157	-	-	
Changes of assumptions	278,802	207,010	-	-	
Benefit payments	(91,712)	(77,336)	(85,824)	(73,798)	
Net change in total OPEB liability	\$ 379,125	\$ 494,583	\$ 101,073	\$ 108,525	
Total OPEB liability—beginning	\$ 2,432,147	\$ 1,937,564	\$ 1,836,491	\$ 1,727,966	
Total OPEB liability—ending (a)	\$ 2,811,272	\$ 2,432,147	\$ 1,937,564	\$ 1,836,491	
Plan Fiduciary Net Position					
Contributions—employer	\$ 91,712	\$ 77,336	\$ 85,824	\$ 73,798	
Net investment income	131,132	179,419	209,981	133,214	
Benefit payments	(91,712)	(77,336)	(85,824)	(73,798)	
Administrative expenses	-	-	-	-	
Other	-	-	-	-	
Net change in plan fiduciary net position	\$ 131,132	\$ 179,419	\$ 209,981	\$ 133,214	
Plan fiduciary net position—beginning	\$ 2,248,868	\$ 2,069,449	\$ 1,859,468	\$ 1,726,254	
Plan fiduciary net position—ending (b)	\$ 2,380,000	\$ 2,248,868	\$ 2,069,449	\$ 1,859,468	
Net OPEB liability—ending (a) – (b)	\$ 431,272	\$ 183,279	\$ (131,885)	\$ (22,977)	
Plan fiduciary net position as a percentage of the total OPEB liability	84.66%	92.46%	106.81%	101.25%	
Covered payroll	\$ 2,695,931	\$ 2,625,945	\$ 2,661,029	\$ 2,596,126	
Net OPEB liability as a percentage of covered payroll	16.00%	6.98%	-4.96%	-0.89%	
Discount Rate	6.25%	7.00%	7.00%	7.00%	

Changes of Benefit Terms

The Patient Protection and Affordable Care Act (PPACA) previously applied a 40% excise tax, commonly referred to as the "Cadillac Tax," to the cost of plan benefits in excess of statutory thresholds beginning in 2022. This tax was repealed in December 2019.

Changes of Assumptions

The discount rate changed from 7% as of June 30, 2019 to 6.25% as of June 30, 2020. In addition, the inflation rate was updated in this valuation.

SECTION 3 - REQUIRED SUPPLEMENTARY INFORMATION

Exhibit 3.2 - Investment Returns

Fiscal Year Ended June 30	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Annual money-weighted rate of return, net of investment expenses	5.83%	8.67%	11.29%	7.72%						

The money-weighted rate of return considers the changing amounts actually invested during a period and weights the amount of OPEB plan investments by the proportion of time they are available to earn a return during that period. The rate of return is then calculated by solving, through an iterative process, for the rate that equates the sum of the weighted external cash flows into and out of the OPEB plan investments to the ending fair value of OPEB plan investments.

Note: Only 4 years are presented here, beginning with the year of implementation; 10 years of information will be required.

SECTION 3 - REQUIRED SUPPLEMENTARY INFORMATION

Exhibit 3.2 - Investment Returns

Calculation of Money-Weighted Rate of Return

	Plan Investments/ Net External Cash Flows (a)	Periods Invested (b)	Period Weight (c)=(b)÷12	(d)=(a) x (1+r _{mw}) ^(c)
Beginning value - July 1, 2019	\$ 2,248,868	12	1.00	\$ 2,380,000
Monthly net external cash flows:				
July	-	11	0.92	-
August	-	10	0.83	-
September	-	9	0.75	-
October	-	8	0.67	-
November	-	7	0.58	-
December	-	6	0.50	-
January	-	5	0.42	-
February	-	4	0.33	-
March	-	3	0.25	-
April	-	2	0.17	-
May	-	1	0.08	-
June	-	0	0.00	-
Ending value - June 30, 2020				\$ 2,380,000
Money-weighted rate of return:				5.83%

SECTION 3 - REQUIRED SUPPLEMENTARY INFORMATION

Exhibit 3.3 - Schedule of Employer Contributions

Fiscal Year Ended June 30	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 91,529	\$ -	\$ 59,869	\$ 121,807	
Contributions in relation to the actuarially determined contribution	<u>91,712</u>	<u>77,336</u>	<u>85,824</u>	<u>73,798</u>	<u> </u>
Contribution deficiency (excess)	<u>\$ (183)</u>	<u>\$ (77,336)</u>	<u>\$ (25,955)</u>	<u>\$ 48,009</u>	<u> </u>
Covered payroll	\$ 2,695,931	\$ 2,625,945	\$ 2,661,029	\$ 2,596,126	
Contributions as a percentage of covered payroll	3.40%	2.95%	3.23%	2.84%	
Discount rate	7.00%	7.00%	4.00%	4.00%	
Inflation	2.40%	2.60%	2.50%	2.50%	

Notes to Schedule

Valuation Date

Actuarially determined contributions are determined as of July 1, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions as of Current Measurement Date

Actuarial cost method	Entry Age Normal
Amortization method	Increasing at 3.5% over 30 years on an open amortization period for partial pre-funding.
Amortization period	30 years
Asset valuation method	Market value
Healthcare cost trend rates	8 percent for 2018, decreasing 0.5 percent per year to 5.5 percent, then grading down to an ultimate trend rate of 3.9 percent, utilizing the Society of Actuaries Getzen Medical Trend Model. The ultimate medical inflation rate is reached in 2075.

SECTION 4 - EMPLOYER REPORTING AMOUNTS UNDER GASB 75

Exhibit 4.1 - Deferred Outflows and Deferred Inflows of Resources

Deferred Outflows of Resources and Deferred Inflows of Resources arising from differences between expected and actual experience are recognized in OPEB Expense over the average expected remaining service life of all active and inactive participants.

					Balances at June 30, 2020	
	Experience Losses	Experience Gains	Amounts Recognized in OPEB Expense through June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources	
Year	(a)	(b)	(c)	(a) - (c)	(b) - (c)	
2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	169,157	-	51,182	117,975	-	-
2020	-	-	-	-	-	-
Total				<u>\$ 117,975</u>	<u>\$ -</u>	

Deferred Outflows of Resources and Deferred Inflows of Resources arising from changes of assumptions are recognized in OPEB Expense over the average expected remaining service life of all active and inactive participants.

					Balances at June 30, 2020	
	Increases in the Total OPEB Liability	Decreases in the Total OPEB Liability	Amounts Recognized in OPEB Expense through June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources	
Year	(a)	(b)	(c)	(a) - (c)	(b) - (c)	
2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	207,010	-	62,636	144,374	-	-
2020	278,802	-	42,179	236,623	-	-
Total				<u>\$ 380,997</u>	<u>\$ -</u>	

SECTION 4 - EMPLOYER REPORTING AMOUNTS UNDER GASB 75

Exhibit 4.1 - Deferred Outflows and Deferred Inflows of Resources

Deferred Outflows of Resources and Deferred Inflows of Resources arising from differences between projected and actual earnings on OPEB Plan investments are recognized in OPEB Expense over five years.

					Balances at June 30, 2020	
Year	Investment Earnings Less Than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in OPEB Expense through June 30, 2020 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)	
2018	\$ -	\$ 79,819	\$ (47,892)	\$ -	\$ 31,927	
2019	-	34,558	(13,824)	-	20,734	
2020	26,289	-	5,258	21,031	-	
Subtotal				\$ 21,031	\$ 52,661	
Net				\$ -	\$ 31,630	

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources will be recognized in OPEB expense as follows:

Year ended June 30			
2021	\$	81,470	
2022	\$	81,472	
2023	\$	97,435	
2024	\$	104,345	
2025	\$	76,892	
Thereafter		25,728	
Deferred Outflows	\$	498,972	
Deferred Inflows	\$	31,630	

SECTION 4 - EMPLOYER REPORTING AMOUNTS UNDER GASB 75

Exhibit 4.2 - OPEB Expense

The OPEB Expense and deferred outflows and inflows of resources primarily result from changes in the components of the net OPEB liability (NOL). Most changes in the NOL are included in the OPEB Expense in the period of the change, including service cost, interest on total OPEB liability, changes in benefit terms and projected earnings on the OPEB plan's investments. Other changes in the net OPEB liability are included in OPEB Expense over the current and future periods. These include the effects on the total OPEB liability of changes of economic and demographic assumptions and differences between expected and actual experience. In addition, the effect on the net OPEB liability of differences between the projected earnings on OPEB plan investments and actual experience with regard to those earnings are included in OPEB expense over the current and future periods. The OPEB Expense for the reporting period ending June 30, 2020 is presented below:

Fiscal Year Ended June 30, 2020

Measurement Date	6/30/2020
1. Service cost	\$ 76,045
2. Interest on the total OPEB liability	
a. Total OPEB liability, beginning of year	2,432,147
b. Service cost, beginning of year	76,045
c. Benefit payments	<u>(91,712)</u>
d. Interest on total OPEB liability = 7.% times (a. + b. + .5 times c.)	172,364
3. Differences between expected and actual experience	25,591
4. Changes of benefit terms	(56,374)
5. Changes of assumptions	73,497
6. Projected earnings on OPEB plan investments	
a. Plan fiduciary net position, beginning of year	2,248,868
b. Contributions - Employer	91,712
c. Benefit payments	(91,712)
d. Administrative expenses and other	<u>-</u>
e. Total projected earnings	(157,421)
7. Differences between projected and actual earnings on OPEB plan investments	(17,618)
8. OPEB plan administrative expenses	-
9. Other changes in fiduciary net position	-
10. Total OPEB Expense	<u>\$ 116,084</u>

SECTION 5 - SUMMARY OF PLAN PROVISIONS

Eligibility for Postemployment Benefits Employees of the Town and their dependents are eligible for postemployment medical insurance based on the eligibility requirements under the Essex Regional Retirement System.

Retirement Eligibility General employees hired before April 2, 2012: retire after attaining age 55 with 10 or more years of service or any age with 20 or more years of service

General employees hired after April 1, 2012: retire after attaining age 60 with 10 or more years of service

Public Safety employees hired before April 2, 2012: retire after attaining age 55 or any age with 20 or more years of service

Public Safety employees hired after April 1, 2012: retire after attaining age 55

Ordinary Disability Eligibility Any member who is unable to perform his or her duties due to a non-occupational disability and has ten or more years of creditable service.

Accidental Disability Eligibility Any member who is unable to perform his or her duties due to a job-related disability.

Medical Premiums The total monthly premiums by plan are shown below:

Non-Medicare Plans - July 1, 2019	Individual	Family
Blue Care Elect	\$1,286.88	\$3,443.55
HMO Blue NE Options	\$1,053.09	\$2,817.96
HMO Blue Alternative Options	\$1,006.22	\$2,692.53
Medicare Plans - January 1, 2020		
Medex 2	\$328.29	

Participant Contributions Retired employees contribute 50% of the health plan premium.

SECTION 5 - SUMMARY OF PLAN PROVISIONS

Continuation of Coverage to Spouse After Death of Retiree Surviving spouse may continue coverage for lifetime by paying the required medical premium.

Dental Coverage Dental coverage is not offered to retirees.

Life Insurance Coverage Life insurance coverage is not offered to retirees.

PPACA Excise Tax The Patient Protection and Affordable Care Act (PPACA) previously applied a 40% excise tax, commonly referred to as the "Cadillac Tax," to the cost of plan benefits in excess of statutory thresholds beginning in 2022. This tax was repealed in December 2019.

SECTION 6 - ACTUARIAL ASSUMPTIONS AND METHODS

Valuation Date	July 1, 2018
Disclosure Date	June 30, 2020
GASB 75 Reporting Date	June 30, 2020
Long-Term Expected Rate of Return	<p>6.25%, compounded annually, net of fees.</p> <p>A long-term assumption based on capital market expectations by asset class, historical returns and professional judgment. A building block approach was used that considered the target asset allocation, expected returns by asset class and risk analysis to determine a long-term expected average annual rate of return.</p>
Municipal Bond Rate	2.21%, based on the Bond Buyer 20-Bond GO Index published on June 30, 2020.
Discount Rate (GASB)	<p>6.25%, compounded annually, for the measurement as of June 30, 2020. 7%, compounded annually, for the measurement as of June 30, 2019.</p> <p>The single rate that reflects the long-term expected rate of return on OPEB plan investments to the extent that the OPEB plan's assets, which are expected to be invested using a strategy to achieve that return, are sufficient to pay benefits, and a tax-exempt, high-quality municipal bond rate to the extent that the conditions for use of the long-term expected rate of return are not met.</p>
Discount Rate (ADEC)	7%, compounded annually, for development of the Actuarially Determined Contribution (ADEC) as of June 30, 2020.
Amortization Method	Increasing at 3.5% over 30 years on an open amortization period for partial pre-funding.

SECTION 6 - ACTUARIAL ASSUMPTIONS AND METHODS

Medical Trend Rates

Year	Trend
1	8.00%
2	7.50%
3	7.00%
4	6.50%
5	6.00%
6	5.50%
Ultimate	3.90%

Trend rates after year 6 grade down to the ultimate rate of 3.9 percent utilizing the Society of Actuaries Getzen Medical Trend Model. The ultimate trend rate is reached in 2075.

Health care trend assumptions begin at current levels and grade down over a period of years to a lower level equal to some real rate plus inflation. The principal components of health trend are medical inflation, deductible erosion, cost shifting, utilization, technology and catastrophic claims. The overall effect of these components are expected to decline year by year.

Dental Trend Rates

Not applicable (no dental coverage).

Inflation

2.4% per year, based on the 2020 Social Security Trustees Report published April 22, 2020.

Payroll Growth

3.5% per year.

Participation Rates

Medical - 70% of eligible retired employees will elect to participate.

Dental - Not offered to retired employees.

Life - Not offered to retired employees.

Medicare - all retired employees are assumed to enroll in Medicare at age 65.

Dependent Status

Male spouses are assumed to be three years older and female spouses are assumed to be three years younger than the retired employee.

50% of employees are assumed to retire with a covered spouse.

For current retirees, the actual census information is used.

SECTION 6 - ACTUARIAL ASSUMPTIONS AND METHODS

Medical Per Capita Costs

The following annual per capita costs are for the fiscal year beginning July 1, 2018 and are applicable to retirees, survivors and spouses. Annual costs for current and future retirees are based on the blended curves shown below, developed using the plan coverages elected by current retirees and survivors and premium rates currently in effect. Future years' costs are based on the first year cost adjusted with trend.

Age	Male	Female
Under 20	\$3,752	\$4,405
20-24	2,957	4,690
25-29	3,077	6,919
30-34	3,865	8,742
35-39	4,848	9,005
40-44	6,041	9,222
45-49	7,624	10,123
50-54	10,048	11,909
55-59	13,057	13,770
60-64	16,756	16,389
65-69	2,848	2,773
70-74	3,413	3,271
75-79	4,030	3,796
80-84	4,632	4,353
85-89	5,160	4,866
90-94	5,617	5,193
95+	5,970	5,022

Retiree Contributions

Annual per capita participant contributions for the fiscal year beginning July 1, 2018 are as follows:

Plan	Contribution
Non-Medicare	\$ 5,677
Medicare	1,759

Actuarial Cost Method

Entry Age Normal. The costs of each employee's postemployment benefits are allocated as a level basis over the earnings of the employee between the employee's date of hire and the assumed exit ages.

Employee Data

Employee and retiree data were compiled and submitted by the Town as of June 30, 2019. We made reasonable adjustments for missing or invalid data.

SECTION 6 - ACTUARIAL ASSUMPTIONS AND METHODS

Post-Retirement Mortality

Post-retirement mortality rates for General and Public Safety employees are based on the RP-2000 Healthy Annuitant Mortality Table, base year 2000, projected with generational mortality improvement using scale BB.

Pre-Retirement Mortality

Pre-retirement mortality rates for General and Public Safety employees are based on the RP-2000 Employees Mortality Table, base year 2000, projected with generational mortality improvement using scale BB.

Turnover Rates

Turnover rates for General and Public Safety employees are as follows:

General Employees		Public Safety	
Service	Rate	Service	Rate
0	15.00%	0	1.50%
1	12.00%	1	1.50%
2	10.00%	2	1.50%
3	9.00%	3	1.50%
4	8.00%	4	1.50%
5	7.60%	5	1.50%
10	5.40%	10	1.50%
15	3.30%	15	0.00%
20	2.00%	20	0.00%
25	1.00%	25	0.00%
30	0.00%	30	0.00%

Disability Rates

Disability rates for General and Public Safety employees are as follows:

General Employees		Public Safety	
Age	Rate	Age	Rate
25	0.02%	25	0.20%
30	0.03%	30	0.30%
35	0.06%	35	0.30%
40	0.10%	40	0.30%
45	0.15%	45	1.00%
50	0.19%	50	1.25%
55	0.24%	55	1.20%
60	0.28%	60	0.85%

55% of the General employee disabilities are job-related.

90% of the Public Safety employee disabilities are job-related.

SECTION 6 - ACTUARIAL ASSUMPTIONS AND METHODS

Retirement Rates

Retirement rates for General and Public Safety employees are as follows:

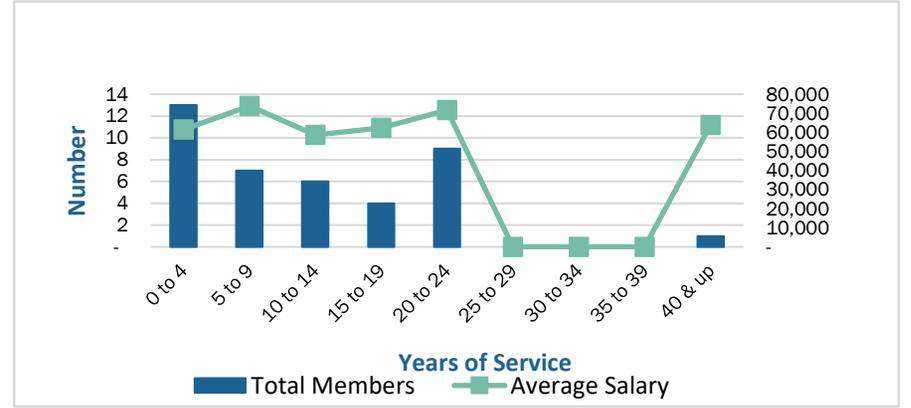
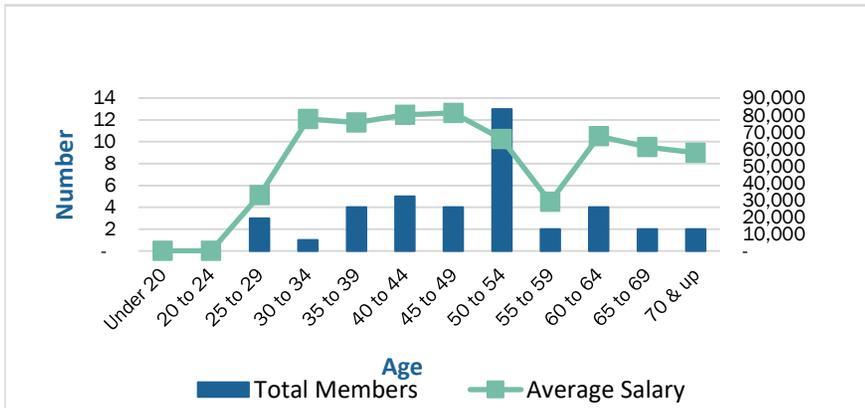
General Employees			Public Safety	
Age	Male	Female	Age	All
45	0.00%	0.00%	45	1.00%
50	1.00%	1.50%	50	2.00%
55	2.00%	5.50%	55	15.00%
60	12.00%	5.00%	60	20.00%
62	30.00%	15.00%	62	25.00%
65	40.00%	15.00%	65	100.00%
69	30.00%	25.00%		
70	100.00%	100.00%		

SECTION 7 - PLAN MEMBER INFORMATION

Exhibit 7.1 - Active Members by Age and Years of Service as of July 1, 2018

Age	Years of Service									Total	Total Salary	Average Salary	
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up				
Under 20	-	-	-	-	-	-	-	-	-	-	-	-	-
20 to 24	-	-	-	-	-	-	-	-	-	-	-	-	-
25 to 29	3	-	-	-	-	-	-	-	-	3	98,700	32,900	
30 to 34	-	-	1	-	-	-	-	-	-	1	77,615	77,615	
35 to 39	1	1	1	-	1	-	-	-	-	4	302,152	75,538	
40 to 44	3	1	-	-	1	-	-	-	-	5	400,624	80,125	
45 to 49	2	-	1	1	-	-	-	-	-	4	325,176	81,294	
50 to 54	2	3	1	2	5	-	-	-	-	13	855,694	65,823	
55 to 59	1	-	1	-	-	-	-	-	-	2	58,070	29,035	
60 to 64	1	1	-	1	1	-	-	-	-	4	269,996	67,499	
65 to 69	-	-	-	-	1	-	-	-	1	2	122,401	61,200	
70 & up	-	1	1	-	-	-	-	-	-	2	115,517	57,759	
Total	13	7	6	4	9	-	-	-	1	40	2,625,945	65,649	
Total Salary	799,619	516,738	351,943	249,141	644,614	-	-	-	63,890				
Average Salary	61,509	73,820	58,657	62,285	71,624	-	-	-	63,890				

Average Age: 50.0 Average Service: 11.6



SECTION 7 - PLAN MEMBER INFORMATION

Exhibit 7.2 - Retired Members, Covered Spouses and Survivors as of July 1, 2018

Age	Non-Medicare Plans			Medicare Plans		Total
	Blue Care Elect	HMO Blue NE Options	HMO Blue Alternative Options	Medex 2		
Under 40	0	0	0	0		0
40 to 44	0	0	0	0		0
45 to 49	0	0	0	0		0
50 to 54	0	0	0	0		0
55 to 59	0	1	0	0		1
60 to 64	0	0	2	0		2
65 to 69	0	0	0	4		4
70 to 74	0	0	0	4		4
75 to 79	0	0	0	4		4
80 to 84	0	0	0	1		1
85 to 89	0	0	0	1		1
90+	0	0	0	1		1
Total	0	1	2	15		18
Covered Spouses	0	0	0	6		6

Average Age: 73.1

SECTION 8 - GLOSSARY OF TERMS

Actuarial Assumptions – Assumptions as to the occurrence of future events affecting OPEB costs, such as mortality, withdrawal, disability and retirement; changes in compensation and OPEB benefits; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; characteristics of future entrants for Open Group Actuarial Cost Methods; and other relevant items.

Actuarial Cost Method (or Funding Method) – A procedure for allocating the Actuarial Present Value of projected benefit payments to the current year (Service Cost) and the past (Total OPEB Liability).

Actuarial Gain or Loss (or Experience Gain or Loss) – A measure of the difference between actual experience and that expected based upon the set of Actuarial Assumptions during the period between the valuation date and the most recent immediately preceding valuation date.

Actuarial Present Value of Projected Benefit Payments – The dollar value on the valuation date of all benefits expected to be paid to current members based upon the Actuarial Assumptions and the terms of the Plan.

Actuarially Determined Contribution – A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

Actuarial Valuation Date – The date as of which an actuarial valuation is performed. This date may be up to 24 months prior to the measurement date and up to 30 months prior to the employer's reporting date.

Deferred Inflow of Resources – Acquisition of resources by a governmental entity that is applicable to future reporting periods. Under GASB 75, deferred inflows of resources are made up of experience gains, assumption changes reducing the Total OPEB Liability and investment gains that are recognized in future reporting periods.

Deferred Outflow of Resources – Consumption of resources by a governmental entity that is applicable to future reporting periods. Under GASB 75, deferred outflows of resources are made up of experience losses, assumption changes increasing the Total OPEB Liability and investment losses that are recognized in future reporting periods.

Discount Rate – Single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the sum of:

- (1) a long-term expected rate of return on OPEB plan investments *to the extent that the OPEB plan's assets are sufficient to pay benefits and OPEB plan assets are expected to be invested using a strategy to achieve that return* and
- (2) a tax-exempt, high-quality municipal bond rate *to the extent that the conditions for use of the long-term expected rate of return are not met.*

Employer Future Period Contributions – Contributions made by the employer, generally to an outside trust fund, to pay for future OPEB costs. These are costs in addition to the employer contributions made during the year to pay for ongoing premiums.

SECTION 8 - GLOSSARY OF TERMS

Entry Age Normal Actuarial Cost Method – A method under which the actuarial present value of the projected benefits of each individual in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age.

Explicit Subsidy – The difference between (a) the blended rates based on combined active and retired member experience and (b) actual cash contributions made by the employer.

Fiduciary Net Position – The fair market value of assets as of the measurement date.

Funded Ratio – The Actuarial Value of Assets expressed as a percentage of the Actuarial Accrued Liability.

GASB – Governmental Accounting Standards Board.

Health Cost Trend Rate – The rate of change in per capita health claims cost over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.

Implicit Subsidy – In an experience-rated healthcare plan that includes both active employees and retirees with blended premium rates for all plan members, the difference between (a) the age-adjusted premiums approximating claim costs for retirees in the group and (b) the blended rates based on combined active and retired member experience.

Long-Term Expected Rate of Return – Long-term expected rate of return on OPEB plan investments expected to be used to finance the payment of benefits, net of investment expenses.

Measurement Date – The date as of which the Total OPEB Liability and Fiduciary Net Position are measured.

Municipal Bond Rate – Yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Net OPEB Liability – The liability of the employer for benefits provided through an OPEB plan. It is calculated as the Total OPEB Liability less the Fiduciary Net Position.

OPEB – Other Postemployment Benefits including medical, dental, vision, hearing and life insurance benefits.

Pay-As-You-Go – A method of financing an OPEB plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.

Present Value of Future Benefits – The actuarial present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value of money and the probabilities of payment.

Reporting Date – The last day of the Plan or employer's fiscal year.

SECTION 8 - GLOSSARY OF TERMS

Service Cost – The portion of the actuarial present value of projected benefit amounts that is attributed to a valuation year.

Substantive Plan – The terms of an OPEB plan as understood by the employer and plan members.

Total OPEB Liability – The portion of the actuarial present value of projected benefit amounts that is attributed to past periods of employee service.

Unfunded Actuarial Accrued Liability – The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets.

SECTION 9 - BREAKOUT OF RESULTS BY DEPARTMENT

Department	Town	Water	Total
Summary of Member Data Used in Valuation			
Active Members	37	3	40
Average Age	49.6	54.5	50.0
Average Service	11.4	13.9	11.6
Covered Payroll	2,425,813	200,132	2,625,945
Retired Members and Survivors	18	0	18
Average Age	73.1	-	73.1
Covered Spouses	6	0	6
Expected Benefit Payments	85,809	5,903	91,712
OPEB Trust contributions	0	0	0
Total Employer Contributions	85,809	5,903	91,712
Beginning Net OPEB Liability - June 30, 2019			
Total OPEB Liability	2,288,668	143,479	2,432,147
Fiduciary Net Position	2,027,290	221,578	2,248,868
Net OPEB Liability	261,378	(78,099)	183,279
Total OPEB Liability, beginning of year	2,288,668	143,479	2,432,147
Service cost	70,846	5,199	76,045
Interest	162,163	10,201	172,364
Changes of benefit terms	(53,036)	(3,338)	(56,374)
Differences between expected and actual experience	0	0	0
Changes of assumptions	260,808	17,994	278,802
Benefit payments	(85,809)	(5,903)	(91,712)
Net change in total OPEB liability	354,972	24,153	379,125
Total OPEB Liability, end of year	2,643,640	167,632	2,811,272
Ending Net OPEB Liability - June 30, 2020			
Total OPEB Liability	2,643,640	167,632	2,811,272
Fiduciary Net Position	2,145,502	234,498	2,380,000
Net OPEB Liability	498,138	(66,866)	431,272

SECTION 9 - BREAKOUT OF RESULTS BY DEPARTMENT

Department	Town	Water	Total
Total Deferred Outflows of Resources			
Differences between Expected and Actual Experience	111,015	6,960	117,975
Changes in Assumptions	358,521	22,476	380,997
Differences between Expected and Actual Earnings on OPEB Plan Investments	0	0	0
Total Deferred Outflows of Resources	469,536	29,436	498,972
Total Deferred Inflows of Resources			
Differences between Expected and Actual Experience	0	0	0
Changes in Assumptions	0	0	0
Differences between Expected and Actual Earnings on OPEB Plan Investments	28,514	3,116	31,630
Total Deferred Inflows of Resources	28,514	3,116	31,630
Total OPEB Expense	106,077	10,007	116,084
Sensitivity of the Net OPEB Liability to Changes in the Discount Rate			
Current Discount Rate: 6.25%	498,138	(66,866)	431,272
1% Decrease in the Discount Rate: 5.25%	1,003,999	(134,769)	869,230
1% Increase in the Discount Rate: 7.25%	91,032	(12,219)	78,813
Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates			
Current Trend Rates	498,138	(66,866)	431,272
1% Decrease in Trend Rates	5,783	(776)	5,007
1% Increase in Trend Rates	1,123,989	(150,875)	973,114
Deferred Outflows of Resources and Deferred Inflows of Resources recognized in OPEB Expense			
2021	76,882	4,588	81,470
2022	76,884	4,588	81,472
2023	91,948	5,487	97,435
2024	98,469	5,876	104,345
2025	72,562	4,330	76,892
Thereafter	24,279	1,449	25,728

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Under GASB 74 and GASB 75, a series of projections and calculations are used to determine the discount rate for the purpose of the measurement of the Total OPEB Liability. The discount rate is the single rate that reflects (1) the long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and OPEB plan assets are expected to be invested using a strategy to achieve that return, and (2) a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, to the extent that the conditions for use of the long-term expected rate of return are not met.

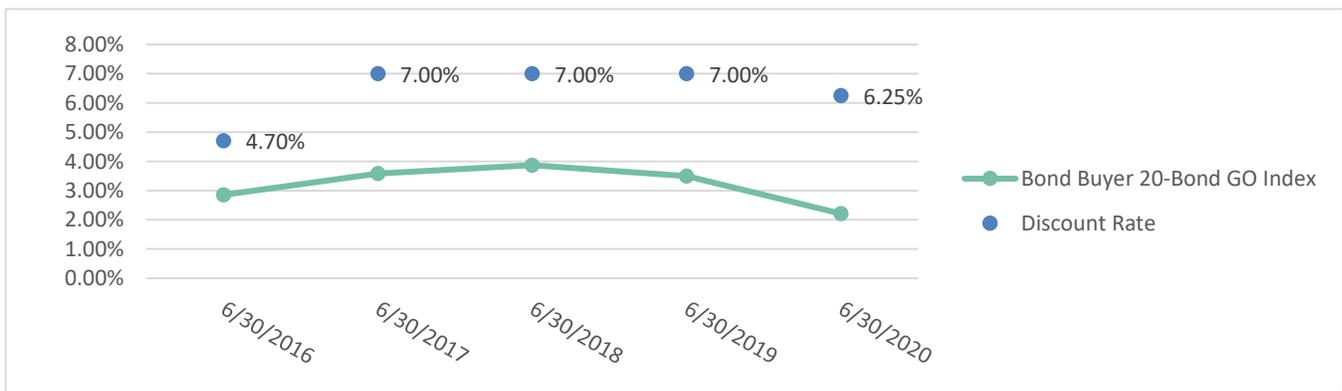
Projected cash flows into and out of the OPEB plan are assumed to be contributions to the OPEB plan, benefit payments, OPEB plan administrative expenses and OPEB plan investment earnings. These projected cash flows are used to project the OPEB plan's fiduciary net position at the beginning of each period. The OPEB plan's projected fiduciary net position at the beginning of each period is compared to the amount of benefit payments projected to occur in that period.

It is assumed that the OPEB plan's fiduciary net position is expected to always be invested using a strategy to achieve the long-term expected rate of return on OPEB plan investments.

The benefit payments that are projected to occur in a period are discounted using the long-term expected rate of return on OPEB plan investments if the amount of the OPEB plan's beginning fiduciary net position is projected to be sufficient to make the benefit payments in that period. In periods in which benefit payments are projected to be greater than the amount of the OPEB plan's fiduciary net position, they are discounted using a municipal bond rate as required by GASB 74.

For purposes of this valuation, liabilities are based on a discount rate of 6.25%, a long-term investment return rate of 6.25% and a municipal bond rate of 2.21%, based on the Bond Buyer 20-Bond GO Index published on June 30, 2020. The OPEB plan's fiduciary 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Projected benefit payments are discounted to their actuarial present value using a single discount rate of 6.25%.

Below are the historical Bond Buyer 20-Bond GO Indices and the Town's discount rate used in disclosures since the implementation of GASB 74 and GASB 75:



APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 1: Projection of Contributions

Year	Projected Payroll			Projected Contributions			
	Payroll for Current Plan Members (a)	Payroll for Future Plan Members (b)	Total Payroll (c) = (a) + (b)	Employer Contributions (Benefit Payments) (d)	Employer Contributions (OPEB Trust) (e)	Employer Contributions Related to Payroll of Future Employees (f) = (b) * 3.35%	Portion of Employer Contributions for Current Plan Members (g) = (d) + (e) - (f)
2020	2,596,684	-	2,596,684	91,712	-	-	91,712
2021	2,472,792	214,776	2,687,568	112,271	-	7,196	105,075
2022	2,330,108	451,525	2,781,633	110,041	-	15,128	94,913
2023	2,223,238	655,752	2,878,990	122,171	-	21,971	100,200
2024	2,077,676	902,079	2,979,755	124,254	-	30,224	94,030
2025	1,992,981	1,091,065	3,084,046	137,540	-	36,556	100,984
2026	1,878,766	1,313,222	3,191,988	152,581	-	43,999	108,582
2027	1,759,669	1,544,039	3,303,708	175,124	-	51,732	123,392
2028	1,667,865	1,751,473	3,419,338	203,167	-	58,682	144,485
2029	1,576,419	1,962,596	3,539,015	214,329	-	65,756	148,573
2030	1,486,713	2,176,168	3,662,881	210,580	-	72,912	137,668
2031	1,388,371	2,402,711	3,791,082	210,301	-	80,502	129,799
2032	1,303,215	2,620,555	3,923,770	218,347	-	87,801	130,546
2033	1,239,118	2,821,984	4,061,102	216,940	-	94,550	122,390
2034	1,159,608	3,043,633	4,203,241	207,441	-	101,976	105,465
2035	1,043,463	3,306,891	4,350,354	229,217	-	110,796	118,421
2036	964,473	3,538,143	4,502,616	248,658	-	118,544	130,114
2037	902,598	3,757,610	4,660,208	254,569	-	125,897	128,672
2038	820,029	4,003,286	4,823,315	276,089	-	134,129	141,960
2039	744,663	4,247,468	4,992,131	310,126	-	142,310	167,816
2040	647,969	4,518,887	5,166,856	300,845	-	151,404	149,441
2041	558,899	4,788,797	5,347,696	316,091	-	160,447	155,644
2042	499,140	5,035,725	5,534,865	329,127	-	168,720	160,407
2043	436,735	5,291,850	5,728,585	323,592	-	177,302	146,290
2044	376,443	5,552,642	5,929,085	319,096	-	186,039	133,057
2045	307,725	5,828,878	6,136,603	333,616	-	195,295	138,321
2046	261,859	6,089,525	6,351,384	331,037	-	204,027	127,010
2047	215,040	6,358,642	6,573,682	307,101	-	213,044	94,057
2048	182,380	6,621,381	6,803,761	315,728	-	221,847	93,881
2049	153,299	6,888,594	7,041,893	305,467	-	230,800	74,667
2050	103,222	7,185,137	7,288,359	284,245	-	240,736	43,509
2051	81,853	7,461,599	7,543,452	287,941	-	249,998	37,943
2052	70,648	7,736,825	7,807,473	280,352	-	259,220	21,132

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 1: Projection of Contributions

Year	Projected Payroll			Projected Contributions			
	Payroll for Current Plan Members (a)	Payroll for Future Plan Members (b)	Total Payroll (c) = (a) + (b)	Employer Contributions (Benefit Payments) (d)	Employer Contributions (OPEB Trust) (e)	Employer Contributions Related to Payroll of Future Employees (f) = (b) * 3.35%	Portion of Employer Contributions for Current Plan Members (g) = (d) + (e) - (f)
2053	62,974	8,017,761	8,080,735	284,087	-	268,632	15,455
2054	59,953	8,303,608	8,363,561	295,136	-	278,210	16,926
2055	51,332	8,604,954	8,656,286	307,544	-	288,306	19,238
2056	39,565	8,919,691	8,959,256	316,189	-	298,851	17,338
2057	29,217	9,243,613	9,272,830	320,512	-	309,704	10,808
2058	22,825	9,574,554	9,597,379	313,519	-	320,792	-
2059	16,289	9,916,998	9,933,287	302,568	-	332,266	-
2060	11,070	10,269,882	10,280,952	302,351	-	344,089	-
2061	8,442	10,632,343	10,640,785	292,159	-	356,233	-
2062	6,257	11,006,955	11,013,212	283,263	-	368,784	-
2063	4,092	11,394,582	11,398,674	276,008	-	381,772	-
2064	1,637	11,795,991	11,797,628	271,913	-	395,221	-
2065	-	12,210,545	12,210,545	267,214	-	409,110	-
2066	-	12,637,914	12,637,914	258,866	-	423,429	-
2067	-	13,080,241	13,080,241	256,479	-	438,249	-
2068	-	13,538,049	13,538,049	246,922	-	453,588	-
2069	-	14,011,881	14,011,881	241,401	-	469,463	-
2070	-	14,502,297	14,502,297	232,865	-	485,894	-
2071	-	15,009,877	15,009,877	221,334	-	502,901	-
2072	-	15,535,223	15,535,223	214,907	-	520,502	-
2073	-	16,078,956	16,078,956	201,597	-	538,720	-
2074	-	16,641,719	16,641,719	192,575	-	557,575	-
2075	-	17,224,179	17,224,179	179,487	-	577,090	-
2076	-	17,827,025	17,827,025	164,588	-	597,288	-
2077	-	18,450,971	18,450,971	152,569	-	618,193	-
2078	-	19,096,755	19,096,755	139,610	-	639,830	-
2079	-	19,765,141	19,765,141	129,158	-	662,224	-
2080	-	20,456,921	20,456,921	115,330	-	685,402	-
2081	-	21,172,913	21,172,913	103,883	-	709,391	-
2082	-	21,913,965	21,913,965	93,821	-	734,220	-
2083	-	22,680,954	22,680,954	84,427	-	759,918	-
2084	-	23,474,787	23,474,787	76,498	-	786,515	-
2085	-	24,296,405	24,296,405	67,675	-	814,043	-

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 1: Projection of Contributions

Year	Projected Payroll			Projected Contributions			
	Payroll for Current Plan Members (a)	Payroll for Future Plan Members (b)	Total Payroll (c) = (a) + (b)	Employer Contributions (Benefit Payments) (d)	Employer Contributions (OPEB Trust) (e)	Employer Contributions Related to Payroll of Future Employees (f) = (b) * 3.35%	Portion of Employer Contributions for Current Plan Members (g) = (d) + (e) - (f)
2086	-	25,146,779	25,146,779	60,012	-	842,534	-
2087	-	26,026,916	26,026,916	52,900	-	872,023	-
2088	-	26,937,858	26,937,858	46,595	-	902,544	-
2089	-	27,880,683	27,880,683	40,990	-	934,133	-
2090	-	28,856,507	28,856,507	35,091	-	966,827	-
2091	-	29,866,485	29,866,485	29,449	-	1,000,666	-
2092	-	30,911,812	30,911,812	24,316	-	1,035,690	-
2093	-	31,993,725	31,993,725	20,062	-	1,071,939	-
2094	-	33,113,505	33,113,505	16,301	-	1,109,457	-
2095	-	34,272,478	34,272,478	13,117	-	1,148,288	-
2096	-	35,472,015	35,472,015	10,395	-	1,188,478	-
2097	-	36,713,536	36,713,536	8,157	-	1,230,074	-
2098	-	37,998,510	37,998,510	6,300	-	1,273,127	-
2099	-	39,328,458	39,328,458	4,809	-	1,317,686	-
2100	-	40,704,954	40,704,954	3,621	-	1,363,805	-
2101	-	42,129,627	42,129,627	2,685	-	1,411,539	-
2102	-	43,604,164	43,604,164	1,958	-	1,460,942	-
2103	-	45,130,310	45,130,310	1,382	-	1,512,075	-
2104	-	46,709,871	46,709,871	964	-	1,564,998	-
2105	-	48,344,716	48,344,716	660	-	1,619,773	-
2106	-	50,036,781	50,036,781	442	-	1,676,465	-
2107	-	51,788,068	51,788,068	293	-	1,735,141	-
2108	-	53,600,650	53,600,650	189	-	1,795,871	-
2109	-	55,476,673	55,476,673	121	-	1,858,727	-
2110	-	57,418,357	57,418,357	77	-	1,923,782	-
2111	-	59,427,999	59,427,999	48	-	1,991,115	-
2112	-	61,507,979	61,507,979	30	-	2,060,804	-
2113	-	63,660,758	63,660,758	18	-	2,132,932	-
2114	-	65,888,885	65,888,885	11	-	2,207,584	-
2115	-	68,194,996	68,194,996	6	-	2,284,850	-
2116	-	70,581,821	70,581,821	4	-	2,364,820	-
2117	-	73,052,185	73,052,185	2	-	2,447,588	-
2118	-	75,609,011	75,609,011	-	-	2,533,254	-

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 2: Projection of the OPEB Plan's Fiduciary Net Position

Year	Projected Beginning Fiduciary Net Position (a)	Employer Contributions for Current Plan Members (b)	Projected Benefit Payments (c)	Projected Administrative Expenses (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a) + (b) - (c) - (d) +(e)
2020	2,248,868	91,712	91,712	-	131,132	2,380,000
2021	2,380,000	105,075	112,271	-	148,525	2,521,329
2022	2,521,329	94,913	110,041	-	157,110	2,663,311
2023	2,663,311	100,200	122,171	-	165,770	2,807,110
2024	2,807,110	94,030	124,254	-	174,500	2,951,386
2025	2,951,386	100,984	137,540	-	183,319	3,098,149
2026	3,098,149	108,582	152,581	-	192,259	3,246,409
2027	3,246,409	123,392	175,124	-	201,284	3,395,961
2028	3,395,961	144,485	203,167	-	210,414	3,547,693
2029	3,547,693	148,573	214,329	-	219,676	3,701,613
2030	3,701,613	137,668	210,580	-	229,072	3,857,773
2031	3,857,773	129,799	210,301	-	238,595	4,015,866
2032	4,015,866	130,546	218,347	-	248,248	4,176,313
2033	4,176,313	122,390	216,940	-	258,065	4,339,828
2034	4,339,828	105,465	207,441	-	268,053	4,505,905
2035	4,505,905	118,421	229,217	-	278,157	4,673,266
2036	4,673,266	130,114	248,658	-	288,375	4,843,097
2037	4,843,097	128,672	254,569	-	298,759	5,015,959
2038	5,015,959	141,960	276,089	-	309,306	5,191,136
2039	5,191,136	167,816	310,126	-	319,999	5,368,825
2040	5,368,825	149,441	300,845	-	330,820	5,548,241
2041	5,548,241	155,644	316,091	-	341,751	5,729,545
2042	5,729,545	160,407	329,127	-	352,824	5,913,649
2043	5,913,649	146,290	323,592	-	364,062	6,100,409
2044	6,100,409	133,057	319,096	-	375,462	6,289,832
2045	6,289,832	138,321	333,616	-	387,012	6,481,549
2046	6,481,549	127,010	331,037	-	398,721	6,676,243
2047	6,676,243	94,057	307,101	-	410,608	6,873,807
2048	6,873,807	93,881	315,728	-	422,680	7,074,640
2049	7,074,640	74,667	305,467	-	434,953	7,278,793
2050	7,278,793	43,509	284,245	-	447,402	7,485,459
2051	7,485,459	37,943	287,941	-	460,029	7,695,490
2052	7,695,490	21,132	280,352	-	472,868	7,909,138
2053	7,909,138	15,455	284,087	-	485,926	8,126,432

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 2: Projection of the OPEB Plan's Fiduciary Net Position

Year	Projected Beginning Fiduciary Net Position (a)	Employer Contributions for Current Plan Members (b)	Projected Benefit Payments (c)	Projected Administrative Expenses (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a) + (b) - (c) - (d) +(e)
2054	8,126,432	16,926	295,136	-	499,208	8,347,430
2055	8,347,430	19,238	307,544	-	512,705	8,571,829
2056	8,571,829	17,338	316,189	-	526,400	8,799,378
2057	8,799,378	10,808	320,512	-	540,283	9,029,957
2058	9,029,957	-	313,519	-	554,575	9,271,013
2059	9,271,013	-	302,568	-	569,983	9,538,428
2060	9,538,428	-	302,351	-	586,703	9,822,780
2061	9,822,780	-	292,159	-	604,794	10,135,415
2062	10,135,415	-	283,263	-	624,611	10,476,763
2063	10,476,763	-	276,008	-	646,172	10,846,927
2064	10,846,927	-	271,913	-	669,436	11,244,450
2065	11,244,450	-	267,214	-	694,428	11,671,664
2066	11,671,664	-	258,866	-	721,389	12,134,187
2067	12,134,187	-	256,479	-	750,372	12,628,080
2068	12,628,080	-	246,922	-	781,539	13,162,697
2069	13,162,697	-	241,401	-	815,125	13,736,421
2070	13,736,421	-	232,865	-	851,249	14,354,805
2071	14,354,805	-	221,334	-	890,259	15,023,730
2072	15,023,730	-	214,907	-	932,267	15,741,090
2073	15,741,090	-	201,597	-	977,518	16,517,011
2074	16,517,011	-	192,575	-	1,026,295	17,350,731
2075	17,350,731	-	179,487	-	1,078,812	18,250,056
2076	18,250,056	-	164,588	-	1,135,485	19,220,953
2077	19,220,953	-	152,569	-	1,196,542	20,264,926
2078	20,264,926	-	139,610	-	1,262,195	21,387,511
2079	21,387,511	-	129,158	-	1,332,683	22,591,036
2080	22,591,036	-	115,330	-	1,408,336	23,884,042
2081	23,884,042	-	103,883	-	1,489,506	25,269,665
2082	25,269,665	-	93,821	-	1,576,422	26,752,266
2083	26,752,266	-	84,427	-	1,669,378	28,337,217
2084	28,337,217	-	76,498	-	1,768,686	30,029,405
2085	30,029,405	-	67,675	-	1,874,723	31,836,453
2086	31,836,453	-	60,012	-	1,987,903	33,764,344
2087	33,764,344	-	52,900	-	2,108,618	35,820,062

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 2: Projection of the OPEB Plan's Fiduciary Net Position

Year	Projected Beginning Fiduciary Net Position (a)	Employer Contributions for Current Plan Members (b)	Projected Benefit Payments (c)	Projected Administrative Expenses (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a) + (b) - (c) - (d) +(e)
2088	35,820,062	-	46,595	-	2,237,298	38,010,765
2089	38,010,765	-	40,990	-	2,374,392	40,344,167
2090	40,344,167	-	35,091	-	2,520,414	42,829,490
2091	42,829,490	-	29,449	-	2,675,923	45,475,964
2092	45,475,964	-	24,316	-	2,841,488	48,293,136
2093	48,293,136	-	20,062	-	3,017,694	51,290,768
2094	51,290,768	-	16,301	-	3,205,164	54,479,631
2095	54,479,631	-	13,117	-	3,404,567	57,871,081
2096	57,871,081	-	10,395	-	3,616,618	61,477,304
2097	61,477,304	-	8,157	-	3,842,077	65,311,224
2098	65,311,224	-	6,300	-	4,081,755	69,386,679
2099	69,386,679	-	4,809	-	4,336,517	73,718,387
2100	73,718,387	-	3,621	-	4,607,286	78,322,052
2101	78,322,052	-	2,685	-	4,895,044	83,214,411
2102	83,214,411	-	1,958	-	5,200,840	88,413,293
2103	88,413,293	-	1,382	-	5,525,788	93,937,699
2104	93,937,699	-	964	-	5,871,076	99,807,811
2105	99,807,811	-	660	-	6,237,968	106,045,119
2106	106,045,119	-	442	-	6,627,806	112,672,483
2107	112,672,483	-	293	-	7,042,021	119,714,211
2108	119,714,211	-	189	-	7,482,132	127,196,154
2109	127,196,154	-	121	-	7,949,756	135,145,789
2110	135,145,789	-	77	-	8,446,609	143,592,321
2111	143,592,321	-	48	-	8,974,519	152,566,792
2112	152,566,792	-	30	-	9,535,424	162,102,186
2113	162,102,186	-	18	-	10,131,386	172,233,554
2114	172,233,554	-	11	-	10,764,597	182,998,140
2115	182,998,140	-	6	-	11,437,384	194,435,518
2116	194,435,518	-	4	-	12,152,220	206,587,734
2117	206,587,734	-	2	-	12,911,733	219,499,465
2118	219,499,465	-	-	-	13,718,717	233,218,182

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 3: Actuarial Present Value of Projected Benefit Payments - End of Measurement Period

Year	Projected Beginning Fiduciary Net Position (a)	Projected Benefit Payments			Actuarial Present Value of Projected Benefit Payments		
		Projected Benefit Payments (b)	"Funded" Portion of Benefit Payments (c)	"Unfunded" Portion of Benefit Payments (d)	Present Value of "Funded" Benefit Payments (e)	Present Value of "Unfunded" Benefit Payments (f)	Present Value of Benefit Payments Using the Single Discount Rate (g) = 6.25%
2021	2,380,000	112,271	112,271	-	108,919	-	108,919
2022	2,521,329	110,041	110,041	-	100,476	-	100,476
2023	2,663,311	122,171	122,171	-	104,989	-	104,989
2024	2,807,110	124,254	124,254	-	100,498	-	100,498
2025	2,951,386	137,540	137,540	-	104,701	-	104,701
2026	3,098,149	152,581	152,581	-	109,318	-	109,318
2027	3,246,409	175,124	175,124	-	118,088	-	118,088
2028	3,395,961	203,167	203,167	-	128,940	-	128,940
2029	3,547,693	214,329	214,329	-	128,022	-	128,022
2030	3,701,613	210,580	210,580	-	118,384	-	118,384
2031	3,857,773	210,301	210,301	-	111,272	-	111,272
2032	4,015,866	218,347	218,347	-	108,734	-	108,734
2033	4,176,313	216,940	216,940	-	101,678	-	101,678
2034	4,339,828	207,441	207,441	-	91,507	-	91,507
2035	4,505,905	229,217	229,217	-	95,165	-	95,165
2036	4,673,266	248,658	248,658	-	97,164	-	97,164
2037	4,843,097	254,569	254,569	-	93,622	-	93,622
2038	5,015,959	276,089	276,089	-	95,564	-	95,564
2039	5,191,136	310,126	310,126	-	101,031	-	101,031
2040	5,368,825	300,845	300,845	-	92,242	-	92,242
2041	5,548,241	316,091	316,091	-	91,216	-	91,216
2042	5,729,545	329,127	329,127	-	89,390	-	89,390
2043	5,913,649	323,592	323,592	-	82,717	-	82,717
2044	6,100,409	319,096	319,096	-	76,770	-	76,770
2045	6,289,832	333,616	333,616	-	75,542	-	75,542
2046	6,481,549	331,037	331,037	-	70,549	-	70,549
2047	6,676,243	307,101	307,101	-	61,598	-	61,598
2048	6,873,807	315,728	315,728	-	59,603	-	59,603
2049	7,074,640	305,467	305,467	-	54,274	-	54,274
2050	7,278,793	284,245	284,245	-	47,532	-	47,532
2051	7,485,459	287,941	287,941	-	45,318	-	45,318
2052	7,695,490	280,352	280,352	-	41,528	-	41,528
2053	7,909,138	284,087	284,087	-	39,606	-	39,606

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 3: Actuarial Present Value of Projected Benefit Payments - End of Measurement Period

Year	Projected Beginning Fiduciary Net Position (a)	Projected Benefit Payments (b)	Projected Benefit Payments		Actuarial Present Value of Projected Benefit Payments		
			"Funded" Portion of Benefit Payments (c)	"Unfunded" Portion of Benefit Payments (d)	Present Value of "Funded" Benefit Payments (e)	Present Value of "Unfunded" Benefit Payments (f)	Present Value of Benefit Payments Using the Single Discount Rate (g) = 6.25%
2054	8,126,432	295,136	295,136	-	38,726	-	38,726
2055	8,347,430	307,544	307,544	-	37,980	-	37,980
2056	8,571,829	316,189	316,189	-	36,751	-	36,751
2057	8,799,378	320,512	320,512	-	35,062	-	35,062
2058	9,029,957	313,519	313,519	-	32,280	-	32,280
2059	9,271,013	302,568	302,568	-	29,320	-	29,320
2060	9,538,428	302,351	302,351	-	27,575	-	27,575
2061	9,822,780	292,159	292,159	-	25,078	-	25,078
2062	10,135,415	283,263	283,263	-	22,884	-	22,884
2063	10,476,763	276,008	276,008	-	20,987	-	20,987
2064	10,846,927	271,913	271,913	-	19,459	-	19,459
2065	11,244,450	267,214	267,214	-	17,998	-	17,998
2066	11,671,664	258,866	258,866	-	16,410	-	16,410
2067	12,134,187	256,479	256,479	-	15,302	-	15,302
2068	12,628,080	246,922	246,922	-	13,865	-	13,865
2069	13,162,697	241,401	241,401	-	12,758	-	12,758
2070	13,736,421	232,865	232,865	-	11,583	-	11,583
2071	14,354,805	221,334	221,334	-	10,362	-	10,362
2072	15,023,730	214,907	214,907	-	9,469	-	9,469
2073	15,741,090	201,597	201,597	-	8,360	-	8,360
2074	16,517,011	192,575	192,575	-	7,516	-	7,516
2075	17,350,731	179,487	179,487	-	6,593	-	6,593
2076	18,250,056	164,588	164,588	-	5,690	-	5,690
2077	19,220,953	152,569	152,569	-	4,965	-	4,965
2078	20,264,926	139,610	139,610	-	4,276	-	4,276
2079	21,387,511	129,158	129,158	-	3,723	-	3,723
2080	22,591,036	115,330	115,330	-	3,129	-	3,129
2081	23,884,042	103,883	103,883	-	2,652	-	2,652
2082	25,269,665	93,821	93,821	-	2,255	-	2,255
2083	26,752,266	84,427	84,427	-	1,910	-	1,910
2084	28,337,217	76,498	76,498	-	1,628	-	1,628
2085	30,029,405	67,675	67,675	-	1,356	-	1,356
2086	31,836,453	60,012	60,012	-	1,132	-	1,132

APPENDIX A - CALCULATION OF SINGLE DISCOUNT RATE

Table 3: Actuarial Present Value of Projected Benefit Payments - End of Measurement Period

Year	Projected Beginning Fiduciary Net Position (a)	Projected Benefit Payments		Actuarial Present Value of Projected Benefit Payments			
		Projected Benefit Payments (b)	"Funded" Portion of Benefit Payments (c)	"Unfunded" Portion of Benefit Payments (d)	Present Value of "Funded" Benefit Payments (e)	Present Value of "Unfunded" Benefit Payments (f)	Present Value of Benefit Payments Using the Single Discount Rate (g) = 6.25%
2087	33,764,344	52,900	52,900	-	939	-	939
2088	35,820,062	46,595	46,595	-	778	-	778
2089	38,010,765	40,990	40,990	-	644	-	644
2090	40,344,167	35,091	35,091	-	519	-	519
2091	42,829,490	29,449	29,449	-	410	-	410
2092	45,475,964	24,316	24,316	-	319	-	319
2093	48,293,136	20,062	20,062	-	247	-	247
2094	51,290,768	16,301	16,301	-	189	-	189
2095	54,479,631	13,117	13,117	-	143	-	143
2096	57,871,081	10,395	10,395	-	107	-	107
2097	61,477,304	8,157	8,157	-	79	-	79
2098	65,311,224	6,300	6,300	-	57	-	57
2099	69,386,679	4,809	4,809	-	41	-	41
2100	73,718,387	3,621	3,621	-	29	-	29
2101	78,322,052	2,685	2,685	-	20	-	20
2102	83,214,411	1,958	1,958	-	14	-	14
2103	88,413,293	1,382	1,382	-	9	-	9
2104	93,937,699	964	964	-	6	-	6
2105	99,807,811	660	660	-	4	-	4
2106	106,045,119	442	442	-	2	-	2
2107	112,672,483	293	293	-	2	-	2
2108	119,714,211	189	189	-	1	-	1
2109	127,196,154	121	121	-	1	-	1
2110	135,145,789	77	77	-	-	-	-
2111	143,592,321	48	48	-	-	-	-
2112	152,566,792	30	30	-	-	-	-
2113	162,102,186	18	18	-	-	-	-
2114	172,233,554	11	11	-	-	-	-
2115	182,998,140	6	6	-	-	-	-
2116	194,435,518	4	4	-	-	-	-
2117	206,587,734	2	2	-	-	-	-
2118	219,499,465	-	-	-	-	-	-

APPENDIX B - SCHEDULE OF DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

Year	Differences between Expected and Actual Experience	Recognition Period (Years)										
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2018	-	6.54	-	-	-	-	-	-	-	-	-	-
2019	169,157	6.61	25,591	25,591	25,591	25,591	25,591	25,591	15,611	-	-	-
2020	-	6.61	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in OPEB Expense			25,591	25,591	25,591	25,591	25,591	25,591	15,611	-	-	-

Year	Changes of Assumptions	Recognition Period (Years)										
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2018	-	6.54	-	-	-	-	-	-	-	-	-	-
2019	207,010	6.61	31,318	31,318	31,318	31,318	31,318	31,318	19,102	-	-	-
2020	278,802	6.61	42,179	42,179	42,179	42,179	42,179	42,179	42,179	25,728	-	-
Net Increase (Decrease) in OPEB Expense			73,497	73,497	73,497	73,497	73,497	73,497	61,281	25,728	-	-

Year	Differences between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)										
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2018	(79,819)	5	(15,964)	(15,964)	(15,963)	-	-	-	-	-	-	-
2019	(34,558)	5	(6,912)	(6,912)	(6,911)	(6,911)	-	-	-	-	-	-
2020	26,289	5	5,258	5,258	5,258	5,258	5,257	-	-	-	-	-
Net Increase (Decrease) in OPEB Expense			(17,618)	(17,618)	(17,616)	(1,653)	5,257	-	-	-	-	-



Town of West Newbury

381 Main Street

West Newbury, Massachusetts 01985

Angus Jennings, Town Manager

978-363-1100, Ext. 111 Fax 978-363-1826

townmanager@wnewbury.org

TO: Board of Selectmen
FROM: Angus Jennings, Town Manager
DATE: January 2, 2021
RE: Open Session items for meeting on 1/4/21

N. EV Charging Stations at 1910 Building

- We learned recently that a scheduled power outage will be required to get the stations fully online. This would affect the 1910 Building and the adjacent senior housing / WNHA offices, for an est. 4-6 hours. National Grid has offered to work with the Town on scheduling.
- My office corresponded with the WNHA Director and the COA Director re the potential logistics and communications associated with a potential outage. It is my recommendation, based on a balancing of interests involved, that this scheduled outage be postponed until after winter.
- The funding NGrid awarded for the EV stations included as a condition that they be brought online promptly, but the grant administrators are presently reviewing whether a postponement until spring would be considered problematic under the circumstances.

O. Appointments

- Newly appointed Chief Assessor Christian Kuhn began last week. I am working with him to establish regular hours, which I expect will be Monday, Wednesday (both full days) and Friday (half day) each week within the new 20 hr/wk schedule.
- As of the first of the year, Dianne Faulkner will reduce her hours as she transitions toward a complete retirement which could come as early as late February. I recently appointed DPW Admin Asst. Marie Felzani on a temporary basis to provide 8 hours/wk of support work to the Town Clerk/ Counsel during this period of transition.

P. Revised Job Descriptions

- Enclosed revisions were recently made to the Clerical Assistant to the Town Clerk position.
- I anticipate modifying the Chief Assessor job description to reflect the new part-time schedule. In conjunction with these changes, modifications to the Assessors' Clerk position may be warranted.
- The Board should also be aware that the Town Clerk/Counsel and I are reviewing the Assistant Town Clerk job description in the event that revisions may be beneficial prior to posting the position to full on a non-temporary basis. We expect to post the position in January.

Department: Finance

Date of Revision: FY ~~2020~~1

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WEST NEWBURY**

JOB TITLE: CLERICAL ASSISTANT TO TOWN CLERK (~~L2~~L3)

DEFINITION

Works under the general supervision of the Town Clerk.

JOB ENVIRONMENT

Ability to handle multiple tasks. Work performed in office. High degree of contact with the public.

ESSENTIAL FUNCTIONS

Assists the Town Clerk in the following tasks:

- Record and index all birth, marriage, and death certificates.
- Report monthly statistics to State
- Maintain archival information and accessibility
- Establish birth records for foreign born adopted children upon request
- Forward copies of death certificates of non-residents to the appropriate town of residence
- Prepare voting lists
- Prepare tally sheets
- Issue Dog Licenses and prepare Treasurer's Receipt
- ~~Issue Fishing, Hunting, and Sporting Licenses, prepare monthly report to Division of Fisheries & Wildlife, and prepare Treasurer's Receipt~~
- Manage the voter list and ~~prepare daily review of associate interactions with~~ the State Voter Registration Information System (VRIS)
- Maintain the Annual Census of each resident of the Town with the State Voter Registration Information System
- Respond to the many questions from the public which are directed to the Clerk's office
- Forward telephone communications to appropriate Town offices
- Provide general information to the public concerning Town operations
- Maintain Town Clerk records including Open Meeting Notices, Ethics Test Certificates and Town Committee Meeting Minutes

RECOMMENDED MINIMUM QUALIFICATIONS

Education and Experience:

- High School Graduate

Knowledge, Ability and Skill:

- Excellent organizational, communication and office skills
- Ability to deal with the public

Department: Finance

Date of Revision: FY ~~2020~~2021

- Must be personable and have a sincere desire to serve the public
- General knowledge of Word and Excel

Physical Requirements:

- Sit, stand, and walk for 8 hours per day
- Occasionally lift/carry up to 30 lbs.
- Fine manipulation of left and right hands
- Use of computers, calculators, telephone systems, photocopiers.