

MEETING NOTICE-WEST NEWBURY  
FINANCE COMMITTEE

Date & Time: Monday, February 26, 2024, 7:00 PM  
Location: 1910 Building 1st Floor Hearing Room  
By: Rob Phillips, Finance Committee Chairperson

WEST NEWBURY TOWN CLERK  
170 FEB 22 4:03:21

AGENDA

1. Call to Order – convene joint session with Select Board
2. Review and discuss budgets and articles for spring Town Meeting to be held on April 29, 2024. Proposed FY25 operating budgets for review include:
  - Moderator
  - Select Board
  - Town Manager
  - Finance Department
  - Town Clerk
  - Board of Registrars/Elections
  - Board of Assessors
  - Insurance and Bonds
  - Legal Counsel
  - Health Insurance
3. Communications
4. Schedule of future meeting dates.
  - February 27, 2024 at 6:00 pm- Attending Pentucket School Committee budget hearing
  - March 13, 2024 at 6:00 pm- Finance Committee / Select Board joint meeting
  - March 20, 2024 at 6:00 pm- Finance Committee / Select Board joint meeting
  - March 27, 2024 at 6:00 pm- Finance Committee / Select Board joint meeting
5. Adjournment



## Town of West Newbury Finance Committee FY25 Budget Meeting Schedule 2/22/24

*All meetings **except as noted below** will be in the 1910 Building  
381 Main Street, West Newbury, MA  
Hearing Room 1*

<u>Date/Time</u>	<u>Departments/Topics To Be Reviewed</u>	
Tuesday, Feb. 13 <sup>th</sup> 6:30pm	Whittier School Committee public hearing re FY25 School Budget <b>Location: Whittier Tech High School</b>	
Thursday, Feb. 15 <sup>th</sup> Joint FinCom/SB mtg 6pm	Presentation of proposed FY25 budget Review of proposed Town Meeting warrant articles	
Tuesday, Feb. 20 <sup>th</sup> 6:30pm Joint FinCom/SB mtg	DPW	
Monday, Feb 26 <sup>th</sup> Joint SB/FinCom mtg 7pm	Moderator Select Board Town Manager Finance Department Town Clerk Debt Service	Board of Registrars/Elections Board of Assessors Legal Counsel Health Insurance Insurance and Bonds Unemployment Compensation
Tuesday, Feb. 27 <sup>th</sup> 6pm	Pentucket School Committee public hearing re FY25 School Budget <b>Location: Pentucket Middle/High School</b>	
Tuesday, March 5 <sup>th</sup> or Tues., March 12 <sup>th</sup> 6pm	Pentucket School Committee expected to vote FY25 School Budget	
Wednesday, March 13 <sup>th</sup> 5:30pm	Whittier Tech School Committee, Budget Workshop <b>Location: Whittier Tech High School</b>	
Wednesday, March 13 <sup>th</sup> Joint FinCom/SB mtg 6pm	Police Department Fire Department Dispatch Animal Control	Board of Health Council on Aging Emergency Management Agency Historical Commission
Tuesday, March 19 <sup>th</sup> 7pm	Planning Board public hearing re proposed MBTA Communities zoning	
Wednesday, March 20 <sup>th</sup> Joint SB/FinCom mtg 6pm	Library Conservation Commission Planning Board Inspectional Services Board of Appeals	Parks & Rec Commission Open Space Committee Mill Pond Committee Bandstand Cultural Council
Wednesday, March 27 <sup>th</sup> Joint SB/FinCom mtg 6pm	Education Water Veterans' Services Harbormaster Finance Committee	Community Preservation Comm Transfers to/from Stabilization Essex County Retirement COLA & non-COLA adjustments Medicare (FICA)

**Please note:** *The order that topics are listed are not necessarily the order they will be reviewed. The Finance Committee Chairperson reserves the right to take up items out of order. The Committee will consider proposed Town Meeting warrant articles at the time that the article sponsor(s) appear before the Committee for review of proposed operating budgets, supplemental review at subsequent meetings if/as needed.*

*Posted Schedule on 2/22/2024 at the Town Offices and the Town's Official Website [www.wnewbury.org](http://www.wnewbury.org)*



**TOWN OF WEST NEWBURY  
PROPOSED FY25 OPERATING BUDGET  
Updated draft: Feb. 24, 2024**

Name	FY22 Actual	FY23 Actual	FY24 Amended	FY25 Proposed	FY25 Proposed		Increase as % of total increase
					\$	%	
<b>General Government</b>							
MODERATOR	230	200	260	260	0	0.0%	0.0%
SELECT BOARD	40,609	21,149	13,940	17,060	3,120	22.4%	0.3%
TOWN MANAGER	321,610	265,886	334,685	423,186	88,501	26.4%	8.6%
FINANCE DEPARTMENT	254,515	294,709	326,336	364,452	38,116	11.7%	3.7%
FINANCE COMMITTEE	1,312	919	42,000	52,000	10,000	23.8%	1.0%
BOARD OF ASSESSORS	173,887	165,833	165,372	168,581	3,209	1.9%	0.3%
LEGAL COUNSEL	53,677	65,124	82,349	82,127	(222)	-0.3%	0.0%
TOWN CLERK	125,300	141,166	156,594	156,262	(332)	-0.2%	0.0%
BOARD OF REGISTRARS/ELECTIONS	10,965	20,994	18,770	21,950	3,180	16.9%	0.3%
CONSERVATION COMMISSION	31,894	41,171	76,506	83,295	6,789	8.9%	0.7%
PLANNING BOARD	67,175	66,981	80,163	79,021	(1,142)	-1.4%	-0.1%
BOARD OF APPEALS	700	0	700	1,400	700	100.0%	0.1%
OPEN SPACE COMMITTEE	69	0	750	750	0	0.0%	0.0%
<b>Public Safety</b>							
POLICE DEPARTMENT	1,195,914	1,219,223	1,195,755	1,353,033	157,278	13.2%	15.2%
FIRE DEPARTMENT	282,867	251,720	320,919	327,669	6,750	2.1%	0.7%
PUBLIC SAFETY DISPATCH	266,322	284,827	327,848	340,347	12,499	3.8%	1.2%
INSPECTION DEPARTMENT	138,480	141,728	151,738	157,449	5,711	3.8%	0.6%
EMERGENCY MANAGEMENT	10,769	8,643	12,413	12,601	188	1.5%	0.0%
ANIMAL CONTROL OFFICER	25,898	26,858	27,503	32,268	4,765	17.3%	0.5%
HARBORMASTER	2,500	3,038	4,000	4,500	500	12.5%	0.0%
<b>Education</b>							
EDUCATION	9,151,440	9,441,244	9,853,378	10,155,327	301,949	3.1%	29.3%
<b>Department of Public Works</b>							
DPW	1,368,664	1,357,891	1,550,438	1,665,094	114,656	7.4%	11.1%
<b>Human Services</b>							
BOARD OF HEALTH	548,546	586,092	653,233	689,530	36,297	5.6%	3.5%
COUNCIL ON AGING	93,331	113,438	123,482	125,563	2,081	1.7%	0.2%
VETERANS	32,804	30,733	34,872	34,300	(572)	-1.6%	-0.1%
LIBRARY	369,714	393,022	422,234	429,016	6,782	1.6%	0.7%
RECREATION	25,349	21,627	48,372	27,332	(21,040)	-43.5%	-2.0%
HISTORICAL COMMISSION	0	600	600	600	0	0.0%	0.0%
CULTURAL COUNCIL	0	0	100	100	0	0.0%	0.0%
<b>Debt Service</b>							
DEBT SERVICE	313,950	297,950	0	0	0	#DIV/0!	0.0%
<b>Benefits</b>							
ESSEX COUNTY RETIREMENT FUND	731,432	805,419	675,135	911,931	236,796	35.1%	23.0%
UNEMPLOYMENT INSURANCE	439	0	1,200	1,200	0	0.0%	0.0%
EMPLOYEES' HEALTH INSURANCE	406,997	427,955	527,865	547,440	19,575	3.7%	1.9%
MEDICARE INSURANCE (FICA)	52,412	51,842	61,421	63,878	2,457	4.0%	0.2%
INSURANCE AND BONDS	187,002	191,127	219,643	212,538	(7,105)	-3.2%	-0.7%
TRANSFERS - STABILIZATION	500,000	500,000	400,000	400,000	0	0.0%	0.0%
<b>EXPENSE BUDGET TOTAL</b>	<b>16,786,774</b>	<b>17,239,108</b>	<b>17,910,574</b>	<b>18,942,059</b>	<b>1,031,485</b>	<b>5.8%</b>	

<b>Summary</b>						
	FY22 Actual	FY23 Approved	FY24 Amended	FY25 Proposed	Change from FY24	
					\$	%
Total Operating Budget:	16,786,774	17,239,108	17,910,574	18,942,059	1,031,485	5.8%
Non-Education budget:	7,635,334	7,797,864	8,057,196	8,786,732	729,536	9.1%

# TOWN OF WEST NEWBURY

## Proposed FY25 Operating Budget

Updated draft: Feb. 24, 2024



	FY 2022	FY 2023	FY 2024	YTD thru 2/15/2024		FY 2025	Proposed Change	
	Expended	Expended	Amended	\$	%	DRAFT	\$	%
	6/30/2022	6/30/2023		Percent of yr:		2/19/2024		
<b>GENERAL GOVERNMENT</b>								
Moderator's Salary	200	200	200	100	50.0%	200	-	0%
Moderator's Expenses	30	-	60	-	0.0%	60	-	0%
<b>114 Total Moderator</b>	<b>230</b>	<b>200</b>	<b>260</b>	<b>100</b>	<b>38.5%</b>	<b>260</b>	<b>-</b>	<b>0%</b>
Select Board Appointed Salary & Wages	29,821	9,669	-	-	-	-	-	-
Professional and Technical Services	4,000	8,961	10,000	8,339	83.4%	10,000	-	0%
Operating Expenses	6,788	2,518	3,940	3,203	81.3%	7,060	3,120	79%
<b>122 Total Select Board</b>	<b>40,609</b>	<b>21,149</b>	<b>13,940</b>	<b>11,541</b>	<b>82.8%</b>	<b>17,060</b>	<b>3,120</b>	<b>22%</b>
Town Manager Salary	153,875	156,952	160,091	97,527	60.9%	163,299	3,208	2%
Town Manager Office Salaries & Wages	72,092	19,664	71,504	42,356	59.2%	140,463	68,959	96%
Technology Expenses	53,427	65,201	76,455	51,712	67.6%	82,645	6,190	8%
Town Manager Expenses	38,616	20,469	23,035	13,055	56.7%	33,179	10,144	44%
Vehicle Allowance	3,600	3,600	3,600	2,100	58.3%	3,600	-	0%
<b>123 Total Town Manager</b>	<b>321,610</b>	<b>265,886</b>	<b>334,685</b>	<b>206,749</b>	<b>61.8%</b>	<b>423,186</b>	<b>88,501</b>	<b>26%</b>
Finance Dept Salaries & Wages	193,218	233,091	259,141	156,800	60.5%	266,042	6,901	3%
Annual Audit	20,500	20,500	22,000	22,000	100.0%	23,000	1,000	5%
Tax Title and Foreclosure	-	1,330	2,050	2,486	121.3%	4,746	2,696	132%
Postage Expense	14,437	15,551	16,200	17,017	105.0%	19,000	2,800	17%
Finance Dept Expenses	24,748	22,794	24,945	13,813	55.4%	47,164	22,219	89%
Travel	1,613	1,444	2,000	590	29.5%	4,500	2,500	125%
<b>135 Total Finance</b>	<b>254,515</b>	<b>294,709</b>	<b>326,336</b>	<b>212,707</b>	<b>65.2%</b>	<b>364,452</b>	<b>38,116</b>	<b>12%</b>
Finance Committee Expenses	1,312	919	2,000	398	19.9%	2,000	-	0%
Reserve Fund	-	-	40,000	-	0.0%	50,000	10,000	25%
<b>131 Total Finance Committee</b>	<b>1,312</b>	<b>919</b>	<b>42,000</b>	<b>398</b>	<b>0.9%</b>	<b>52,000</b>	<b>10,000</b>	<b>24%</b>
Assessors Appt'd Pers Salaries	127,109	129,213	138,792	84,170	60.6%	142,001	3,209	2%
Assessors Expenses	46,779	36,620	26,580	12,063	45.4%	26,580	-	0%
<b>141 Total Assessors</b>	<b>173,887</b>	<b>165,833</b>	<b>165,372</b>	<b>96,234</b>	<b>58.2%</b>	<b>168,581</b>	<b>3,209</b>	<b>2%</b>
General/Labor/Land Use Counsel	53,677	65,124	82,349	35,802	43.5%	82,127	(222)	0%
Special Counsel	-	-	-	-	-	-	-	-
<b>151 Total Legal Counsel</b>	<b>53,677</b>	<b>65,124</b>	<b>82,349</b>	<b>35,802</b>	<b>43.5%</b>	<b>82,127</b>	<b>(222)</b>	<b>0%</b>
Town Clerk Salary & Wages	112,969	127,811	141,749	81,602	57.6%	140,962	(787)	-1%
Operation of Fax/Photo Machine	5,507	6,370	6,620	3,799	57.4%	6,800	180	3%
Town Clerk's Expenses	6,824	6,985	8,225	2,906	35.3%	8,500	275	3%
<b>161 Total Town Clerk</b>	<b>125,300</b>	<b>141,166</b>	<b>156,594</b>	<b>88,307</b>	<b>56.4%</b>	<b>156,262</b>	<b>(332)</b>	<b>0%</b>
Town Clerk Compensation	200	200	200	-	0.0%	200	-	0%
Bd of Registrars Salary & Wages	2,965	9,900	8,400	1,995	23.8%	11,250	2,850	34%
Bd of Registrars Expenses	7,800	10,894	10,170	3,667	36.1%	10,500	330	3%
<b>162 Total Registrars</b>	<b>10,965</b>	<b>20,994</b>	<b>18,770</b>	<b>5,662</b>	<b>30.2%</b>	<b>21,950</b>	<b>3,180</b>	<b>17%</b>
Conservation Salary & Wages	25,713	34,892	69,280	42,400	61.2%	70,666	1,386	2%
Land Steward/Internship Wages	-	-	-	-	-	6,500	6,500	#DIV/0!
Conservation Com Expenses	6,181	6,280	7,226	3,478	48.1%	6,129	(1,097)	-15%
Con Com Vehicle Allowance	-	-	-	-	-	-	-	-
<b>171 Total Conservation</b>	<b>31,894</b>	<b>41,171</b>	<b>76,506</b>	<b>45,878</b>	<b>60.0%</b>	<b>83,295</b>	<b>6,789</b>	<b>9%</b>
Planning Bd Salary & Wages	59,319	61,893	73,071	41,866	57.3%	72,084	(987)	-1%
Planning Bd Expenses	6,151	3,341	5,300	1,045	19.7%	5,100	(200)	-4%
MVPC Assessment	1,705	1,747	1,792	-	0.0%	1,837	45	3%
<b>175 Total Planning</b>	<b>67,175</b>	<b>66,981</b>	<b>80,163</b>	<b>42,911</b>	<b>53.5%</b>	<b>79,021</b>	<b>(1,142)</b>	<b>-1%</b>
ZBA Expenses	700	-	700	-	0.0%	1,400	700	100%
<b>176 Total Board of Appeals</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>0.0%</b>	<b>1,400</b>	<b>700</b>	<b>100%</b>
Open Space Expenses	69	-	750	-	0.0%	750	-	0%
<b>179 Total Open Space</b>	<b>69</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>0.0%</b>	<b>750</b>	<b>-</b>	<b>0%</b>
<b>TOTAL GENERAL GOVERNMENT:</b>	<b>1,081,944</b>	<b>1,084,132</b>	<b>1,298,425</b>	<b>746,288</b>	<b>57.5%</b>	<b>1,450,344</b>	<b>151,919</b>	<b>11.7%</b>

# TOWN OF WEST NEWBURY

## Proposed FY25 Operating Budget

Updated draft: Feb. 24, 2024



	FY 2022	FY 2023	FY 2024	YTD thru 2/15/2024		FY 2025	Proposed Change	
	Expended	Expended	Amended	\$	%	DRAFT	\$	%
	6/30/2022	6/30/2023		Percent of yr:		2/19/2024		
<b>PUBLIC SAFETY</b>								
School Resource Officer	68,845	29,972						
Police Salaries & Wages	885,785	904,956	1,015,727	568,020	55.9%	1,064,723	48,996	5%
Police OT Wages	101,301	148,980	71,468	94,773	132.6%	120,000	48,532	68%
Police Expenses	99,984	95,316	108,560	58,843	54.2%	111,310	2,750	3%
Police Cruiser	40,000	40,000				57,000	57,000	#DIV/0!
<b>210 Total Police</b>	<b>1,195,914</b>	<b>1,219,223</b>	<b>1,195,755</b>	<b>721,637</b>	<b>60.3%</b>	<b>1,353,033</b>	<b>157,278</b>	<b>13%</b>
Fire Alarm Wages	68,213	57,769	95,374	34,974	36.7%	156,909	61,535	65%
Fire Training/Drills	20,486	14,119	28,168	12,868	45.7%	-	(28,168)	-100%
Fire Dept Other Wages	18,405	21,857	26,792	10,911	40.7%	-	(26,792)	-100%
Fire Administration Wages	27,614	27,305	27,575	21,687	78.6%	21,000	(6,575)	-24%
Fire Dept. Medical Exam	2,400	-	3,000	1,600	53.3%	-	(3,000)	-100%
Hydrant/Fire Protection (to Water Dept)	77,207	77,207	81,510	81,510	100.0%	81,510	-	0%
Fire Alarm Communications	11,601	8,663	12,500	2,300	18.4%	-	(12,500)	-100%
Fire Expenses	56,941	44,800	46,000	34,177	74.3%	68,250	22,250	48%
<b>220 Total Fire</b>	<b>282,867</b>	<b>251,720</b>	<b>320,919</b>	<b>200,028</b>	<b>62.3%</b>	<b>327,669</b>	<b>6,750</b>	<b>2%</b>
Municipal Dispatch Salaries & Wages	219,917	230,765	270,778	154,981	57.2%	274,757	3,979	1%
Municipal Dispatch OT Wages	22,853	26,976	26,480	23,945	90.4%	35,000	8,520	32%
Municipal Dispatch Expenses	23,552	27,085	30,590	20,286	66.3%	30,590	-	0%
<b>230 Total Municipal Dispatch</b>	<b>266,322</b>	<b>284,827</b>	<b>327,848</b>	<b>199,211</b>	<b>60.8%</b>	<b>340,347</b>	<b>12,499</b>	<b>4%</b>
Inspectors Salaries & Wages	125,700	128,061	135,538	81,207	59.9%	141,249	5,711	4%
Inspectors Expenses	7,019	7,908	9,000	4,766	53.0%	9,000	-	0%
Inspectors' Vehicle Allowances	5,760	5,760	7,200	4,200	58.3%	7,200	-	0%
<b>240 Total Inspectors</b>	<b>138,480</b>	<b>141,728</b>	<b>151,738</b>	<b>90,173</b>	<b>59.4%</b>	<b>157,449</b>	<b>5,711</b>	<b>4%</b>
Emergency Mgmt Salary & Wages	7,770	6,093	9,413	6,963	74.0%	9,601	188	2%
Emergency Mgmt Expenses	2,999	2,550	3,000	632	21.1%	3,000	-	0%
<b>291 Total Emergency Management</b>	<b>10,769</b>	<b>8,643</b>	<b>12,413</b>	<b>7,596</b>	<b>61.2%</b>	<b>12,601</b>	<b>188</b>	<b>2%</b>
Animal Control Expenses	25,898	26,858	27,503	-	0.0%	32,268	4,765	17%
<b>292 Total Animal Control</b>	<b>25,898</b>	<b>26,858</b>	<b>27,503</b>	<b>-</b>	<b>0.0%</b>	<b>32,268</b>	<b>4,765</b>	<b>17%</b>
Harbormaster Salary & Wages	-	-	-	-	-	-	-	-
Harbormaster Exp (contracted services)	2,500	3,038	4,000	2,500	62.5%	4,500	500	13%
<b>295 Total Harbormaster</b>	<b>2,500</b>	<b>3,038</b>	<b>4,000</b>	<b>2,500</b>	<b>62.5%</b>	<b>4,500</b>	<b>500</b>	<b>13%</b>

<b>TOTAL PUBLIC SAFETY:</b>	<b>1,922,751</b>	<b>1,936,037</b>	<b>2,040,176</b>	<b>1,221,145</b>	<b>59.9%</b>	<b>2,227,867</b>	<b>187,691</b>	<b>9.2%</b>
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<b>EDUCATION</b>								
Pentucket Regional Sch Assessment	7,242,985	7,408,673	7,862,142	5,243,031	66.7%	8,127,214	265,072	3%
Pentucket Capital Assessment	1,196,556	1,232,822	1,154,371	764,364	66.2%	1,157,182	2,811	0%
Pentucket Assessment Page Phase II	493,338	485,238	479,838	319,892	66.7%	474,438	(5,400)	-1%
<b>304 Total Pentucket</b>	<b>8,932,879</b>	<b>9,126,733</b>	<b>9,496,351</b>	<b>6,327,287</b>	<b>66.6%</b>	<b>9,758,834</b>	<b>262,483</b>	<b>3%</b>
Whittier Minimum Contribution	136,998	219,455	217,901	185,215	85.0%	227,097	9,196	4%
Whittier Other Assessments	18,727	27,419	23,624	20,080	85.0%	24,926	1,302	6%
Whittier Debt/Capital Assessment	21,602	23,860	21,392	18,183	85.0%	42,784	21,392	100%
<b>305 Total Whittier</b>	<b>177,327</b>	<b>270,734</b>	<b>262,917</b>	<b>223,479</b>	<b>85.0%</b>	<b>294,807</b>	<b>31,890</b>	<b>12%</b>
Essex North Shore Agricultural & Tech School	41,234	43,777	94,110	48,589	51.6%	101,686	7,576	8%
<b>310 Total Essex North Shore Agricultural</b>	<b>41,234</b>	<b>43,777</b>	<b>94,110</b>	<b>48,589</b>	<b>51.6%</b>	<b>101,686</b>	<b>7,576</b>	<b>8%</b>

<b>TOTAL EDUCATION:</b>	<b>9,151,440</b>	<b>9,441,244</b>	<b>9,853,378</b>	<b>6,599,355</b>	<b>67.0%</b>	<b>10,155,327</b>	<b>301,949</b>	<b>3.1%</b>
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# TOWN OF WEST NEWBURY

## Proposed FY25 Operating Budget

Updated draft: Feb. 24, 2024

	FY 2022	FY 2023	FY 2024	YTD thru 2/15/2024		FY 2025	Proposed Change	
	Expended	Expended	Amended	\$	%	DRAFT	\$	%
	6/30/2022	6/30/2023		Percent of yr:		2/19/2024		
<b>DEPARTMENT OF PUBLIC WORKS</b>								
DPW Salaries & Wages	483,533	555,561	635,593	349,717	55.0%	658,552	22,959	3.6%
DPW Overtime Wages	17,299	14,781	18,000	10,785	59.9%	24,000	6,000	33.3%
Snow & Ice Removal	247,245	204,198	200,000	78,912	39.5%	200,000	-	0.0%
Town Bldgs Operating Expenses	143,869	167,264	158,030	91,610	58.0%	158,030	-	0.0%
Town Bldgs Improvements	41,438	34,510	51,000	26,117	51.2%	51,000	-	0.0%
Street/Paving Repairs	59,693	25,341	55,000	508	0.9%	55,000	-	0.0%
Highway, Sidewalk & Trees	203,126	146,288	219,580	151,653	69.1%	280,000	60,420	27.5%
Stormwater management	10,226	14,361	15,500	2,750	17.7%	15,000	(500)	-3.2%
DPW Expenses	12,080	30,673	16,485	10,687	64.8%	18,025	1,540	9.3%
Parks Expense	14,884	14,080	28,790	-	0.0%	44,087	15,297	53.1%
Electricity	80,886	70,366	84,000	28,714	34.2%	84,000	-	0.0%
Road Machinery Operating Expen	41,442	64,235	54,060	40,260	74.5%	60,000	5,940	11.0%
DPW Vehicle Allowance	6,000	5,000	6,000	1,000	16.7%	6,000	-	0.0%
Public Street Lights	6,943	11,231	8,400	7,311	87.0%	11,400	3,000	35.7%
<b>420/424 Total Department of Public Works</b>	<b>1,368,664</b>	<b>1,357,891</b>	<b>1,550,438</b>	<b>800,023</b>	<b>51.6%</b>	<b>1,665,094</b>	<b>114,656</b>	<b>7.4%</b>

<b>TOTAL PUBLIC WORKS:</b>	<b>1,368,664</b>	<b>1,357,891</b>	<b>1,550,438</b>	<b>800,023</b>	<b>51.6%</b>	<b>1,665,094</b>	<b>114,656</b>	<b>7.4%</b>
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<b>HUMAN SERVICES</b>								
Board of Health Salary & Wages	126,498	127,965	134,918	81,675	60.5%	137,616	2,698	2%
Public Health Nurse	5,700	3,200	6,000	2,800	46.7%	6,000	-	0%
Waste Collection & Disposal	375,998	393,362	421,400	243,525	57.8%	441,360	19,960	5%
Recycling	1,670	19,517	45,000	15,847	35.2%	43,000	(2,000)	-4%
Hazardous Waste Expense	1,798	1,989	2,000	1,502	75.1%	2,000	-	0%
Steele landfill monitoring	29,708	33,175	36,915	17,050	46.2%	52,554	15,639	42%
Bd of Health Expenses	7,174	6,884	7,000	2,549	36.4%	7,000	-	0%
<b>510 Total Board of Health</b>	<b>548,546</b>	<b>586,092</b>	<b>653,233</b>	<b>364,948</b>	<b>55.9%</b>	<b>689,530</b>	<b>36,297</b>	<b>6%</b>
Council on Aging Salary & Wages	71,524	93,947	103,982	60,795	58.5%	106,063	2,081	2%
Council on Aging Expenses	21,808	19,490	19,500	10,849	55.6%	19,500	-	0%
<b>541 Total Council on Aging</b>	<b>93,331</b>	<b>113,438</b>	<b>123,482</b>	<b>71,644</b>	<b>58.0%</b>	<b>125,563</b>	<b>2,081</b>	<b>2%</b>
Soldiers Grave Expense	3,632	3,064	3,592	-	0.0%	4,700	1,108	31%
Memorial Day Expenses	1,661	-	2,320	-	0.0%	1,600	(720)	-31%
Veterans benefits & expenses	5,816	6,574	6,000	2,264	37.7%	5,000	(1,000)	-17%
Eastern Essex Veterans Services	21,695	21,095	22,960	22,959	100.0%	23,000	40	0%
<b>543 Total Veterans</b>	<b>32,804</b>	<b>30,733</b>	<b>34,872</b>	<b>25,223</b>	<b>72.3%</b>	<b>34,300</b>	<b>(572)</b>	<b>-2%</b>

<b>TOTAL HUMAN SERVICES:</b>	<b>674,681</b>	<b>730,262</b>	<b>811,587</b>	<b>461,816</b>	<b>56.9%</b>	<b>849,393</b>	<b>37,806</b>	<b>4.7%</b>
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<b>CULTURE &amp; RECREATION</b>								
Library Salaries & Wages	260,013	282,899	307,665	187,332	60.9%	314,016	6,351	2%
Library Expenses	38,461	32,681	33,000	26,373	79.9%	33,000	-	0%
Library Books and Periodicals	71,241	77,442	81,569	50,225	61.6%	82,000	431	1%
<b>610 Total Library</b>	<b>369,714</b>	<b>393,022</b>	<b>422,234</b>	<b>263,929</b>	<b>62.5%</b>	<b>429,016</b>	<b>6,782</b>	<b>2%</b>
Recreation Wages	1,335	2,700	5,072	2,925	57.7%	6,332	1,260	25%
Recreation Expenses	16,000	10,348	33,200	17,849	53.8%	10,900	(22,300)	-67%
Action Cove Expenses	1,826	1,801	-	-	-	-	-	-
<b>630/637 Total Recreation</b>	<b>19,161</b>	<b>14,849</b>	<b>38,272</b>	<b>20,774</b>	<b>54.3%</b>	<b>17,232</b>	<b>(21,040)</b>	<b>-55%</b>
Mill Pond Operating Expenses	188	868	2,100	412	19.6%	2,100	-	0%
<b>631 Total Mill Pond</b>	<b>188</b>	<b>868</b>	<b>2,100</b>	<b>412</b>	<b>19.6%</b>	<b>2,100</b>	<b>-</b>	<b>0%</b>
Bandstand Expense	6,000	5,910	8,000	5,594	69.9%	8,000	-	0%
<b>635 Total Bandstand</b>	<b>6,000</b>	<b>5,910</b>	<b>8,000</b>	<b>5,594</b>	<b>69.9%</b>	<b>8,000</b>	<b>-</b>	<b>0%</b>
Historical Commission Expenses	-	600	600	20	3.3%	600	-	0%
<b>691 Total Historical Commission</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>20</b>	<b>3.3%</b>	<b>600</b>	<b>-</b>	<b>0%</b>
Cultural Council Expense	-	-	100	-	0.0%	100	-	0%
<b>695 Total Cultural Council</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>	<b>100</b>	<b>-</b>	<b>0%</b>

<b>TOTAL CULTURE &amp; RECREATION:</b>	<b>395,063</b>	<b>415,249</b>	<b>471,306</b>	<b>290,729</b>	<b>61.7%</b>	<b>457,048</b>	<b>(14,258)</b>	<b>-3.0%</b>
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# TOWN OF WEST NEWBURY

## Proposed FY25 Operating Budget

Updated draft: Feb. 24, 2024



	FY 2022	FY 2023	FY 2024	YTD thru 2/15/2024		FY 2025	Proposed Change		
	Expended	Expended	Amended	\$	%	DRAFT	\$	%	
	6/30/2022	6/30/2023		Percent of yr:	62.6%	2/19/2024			
<b>DEBT SERVICE</b>									
Debt Service (Principal)	305,000	295,000	-	-	#DIV/0!	-	-	#DIV/0!	
Debt Service (Interest)	8,950	2,950	-	-	#DIV/0!	-	-	#DIV/0!	
<b>710/750 Total Debt Service</b>	<b>313,950</b>	<b>297,950</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<b>TOTAL DEBT SERVICE: 313,950 297,950 - - #DIV/0! - - #DIV/0!</b>									
<b>BENEFITS</b>									
Essex Regional Retirement Assessment	731,432	805,419	675,135	661,845	98.0%	911,931	236,796	35%	
<b>911 Total Essex Regional Retirement</b>	<b>731,432</b>	<b>805,419</b>	<b>675,135</b>	<b>661,845</b>	<b>98.0%</b>	<b>911,931</b>	<b>236,796</b>		
Unemployment Insurance & Benefits	439	-	1,200	-	0.0%	1,200	-	0%	
<b>913 Total Unemployment Insurance</b>	<b>439</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>0.0%</b>	<b>1,200</b>	<b>-</b>		
Group Insurance	406,997	427,955	527,865	258,446	49.0%	547,440	19,575	4%	
<b>914 Total Group Insurance</b>	<b>406,997</b>	<b>427,955</b>	<b>527,865</b>	<b>258,446</b>	<b>49.0%</b>	<b>547,440</b>	<b>19,575</b>		
FICA Insurance	52,412	51,842	61,421	34,524	56.2%	63,878	2,457	4%	
<b>916 Total FICA Insurance</b>	<b>52,412</b>	<b>51,842</b>	<b>61,421</b>	<b>34,524</b>	<b>56.2%</b>	<b>63,878</b>	<b>2,457</b>		
Insurance and Bonds	187,002	191,127	219,643	201,027	91.5%	212,538	(7,105)	-3%	
<b>945 Total Insurance and Bonds</b>	<b>187,002</b>	<b>191,127</b>	<b>219,643</b>	<b>201,027</b>	<b>91.5%</b>	<b>212,538</b>	<b>(7,105)</b>		
<b>TOTAL BENEFITS: 1,378,282 1,476,342 1,485,264 1,155,842 77.8% 1,736,987 251,723 16.9%</b>									
<b>TRANSFERS To/From - STABILIZATION</b>									
Transfers Out - to Capital Stabilization	500,000	500,000	600,000	600,000	100.0%	600,000	-	0%	
Transfers In - from School Stabilization			(200,000)	(200,000)	100.0%	(200,000)	-	0%	
<b>992 Total Transfers Out</b>	<b>500,000</b>	<b>500,000</b>	<b>400,000</b>	<b>400,000</b>	<b>100.0%</b>	<b>400,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL TRANSFERS OUT: 500,000 500,000 400,000 400,000 100.0% 400,000 - 0.0%</b>									
<b>1000 Total General Fund</b>	<b>16,786,774</b>	<b>17,239,108</b>	<b>17,910,574</b>	<b>11,675,198</b>	<b>65.2%</b>	<b>18,942,059</b>	<b>1,031,485</b>	<b>5.8%</b>	



## Town of West Newbury Departmental Expense Budgeting Form

**Town Moderator**

Town Moderator

Compensation

	Actual Expended	FY2023				FY2024			FY2025
		Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Year to Date Expended	Budget Requested
	100	200	200	200	0	200	200	100	200
Sub-Total:	100	200	200	200	0	200	200	100	200

Expenses

Expenses

	0	60	60	0	60	60	60	0	60
Sub-Total:	0	60	60	0	60	60	60	0	60

<b>Department Total:</b>	<b>100</b>	<b>260</b>	<b>260</b>	<b>200</b>	<b>60</b>	<b>260</b>	<b>260</b>	<b>100</b>	<b>260</b>
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Please complete the above current fiscal year budget request last column.

For each line item that varies from prior year actual, provide a detailed explanation below.

Salary and wage detail to be provided on the Salary and Wage Worksheet, attached.



Accounts	Name	FY24 Budgeted	FY24 YTD/Proj.	FY25 Proposed
01-122-5400	<b>Select Board Expenses</b>			
	Daily News	400.00	\$ -	400.00
	MMA	1,000.00	\$ 722.00	750.00
	WB Mason	450.00	\$ 29.99	50.00
	Amazon Credit Plan		\$ 117.34	200.00
	Postage		\$ -	
	Tree Lighting	100.00	\$ -	150.00
	Meeting minutes		\$ -	
	MMMA		\$ -	
	Clipper Trophies (Citizen of the Year engraving)	50.00	\$ -	60.00
	Public hearing notice	500.00	\$ -	500.00
	Mileage	240.00	\$ -	250.00
	Verizon		\$ 20.68	
	Food (projects fairs/forums)		\$ 503.60	500.00
	Town-wide mailer (re Whittier mtg)		\$ 1,337.90	1,400.00
	Food (staff training / holiday party)		\$ 471.04	500.00
	Travel/training		\$ -	2,100.00
	Misc	1,200.00	\$ -	200.00
	<b>Sub-Total</b>	<b>3,940</b>	<b>3,203</b>	<b>7,060</b>
		Remaining:	737.45	

<b>Accounts</b>	<b>Name</b>	<b>FY24 Budgeted</b>	<b>FY24 YTD/Proj.</b>	<b>FY25 Proposed</b>
01-122-5300	<b>Select Board Professional &amp; Technical Services</b>			
	American Arbitration Assn		\$ -	
	Public hearing notice		\$ 529.16	1,000.00
	Donohoe Survey, Inc.		\$ -	
	Hilltop Securities Annual Report		\$ 4,405.00	-
	Property appraisal (Reenstierna)		\$ -	
	MESA filing fees (Ash St; high hazard trees; River Rd culvert; beaver deceiver)		\$ 1,400.00	2,000.00
	Commonwealth of MA		\$ 500.00	500.00
	Invasive Plant Management costs		\$ 146.15	
	Certified mail		\$ 8.56	40.00
	Title insurance policy, Sawmill Brook		\$ 1,410.00	
	Police detail, Whittier Tech informational event		\$ 240.00	
	Misc./Unanticipated		\$ -	6,460.00
	<b>Sub-Total</b>	<b>10,300.00</b>	<b>8,638.87</b>	<b>10,000.00</b>
		Remaining:	1,661.13	

Accounts	Name	FY24 Budgeted	FY24 YTD/Proj. 2/11/2024	FY25 Proposed
01-123-5400	<b>Town Manager Expenses</b>			
	Amazon Business (supply purchases)		\$ 156.92	480.00
	American Planning Association	525.00	\$ 511.00	525.00
	bankprov (credit card charges)		\$ 437.11	
	Commonwealth of Massachusetts		\$ -	
	Dell Marketing L.P. (computer/laptop)		\$ -	-
	Donohoe Survey, Inc.		\$ -	
	Dropbox (AJ reimb)	160.00	\$ -	160.00
	KP Law PC		\$ -	
	Labor Arbitration Institute		\$ -	
	Lenovo (TM computer, ipad)	2,200.00	\$ -	
	MAPD	600.00	\$ -	-
	MMA	800.00	\$ 285.00	800.00
	MMMA		\$ 40.00	700.00
	MMHR	225.00	\$ 225.00	230.63
	MyRec	1,550.00	\$ -	1,600.00
	Newsletter printing/postage	8,000.00	\$ -	4,200.00
	North of Boston Media Group (job ads in newspaper)	1,800.00	\$ 306.00	1,800.00
	Professional Development	2,500.00	\$ -	2,500.00
	Small Town Administrators Manager (STAM)	225.00	\$ 55.00	225.00
	Travel/training/staff mileage	550.00	\$ 830.20	250.00
	Umass Collins Center (Wage Study)	-	\$ -	-
	US Bank		\$ -	-
	Verizon Communications	3,400.00	\$ 5,854.59	5,880.00
	Verizon Wireless	300.00	\$ 497.88	528.00
	W.B. Mason	200.00	\$ 7.41	
	Staff trainings (Management Tools & Resources - Marc Wey)	-	\$ 13,000.00	13,300.00
	<b>Sub-Total</b>	<b>23,035</b>	<b>22,206</b>	<b>33,179</b>
		Remaining:	828.89	

# IT Budget 2025

Blue: 2025 Project 1 Time Cost

Black: Existing Annual Costs

Red: New Recurring Costs

<u>Project</u>	<u>Hardware</u>	<u>Software</u>	<u>Quantity</u>	<u>Hardware/Software Costs</u>	<u>Cost</u>
<b>2025 Projects:</b>					
PC Replacements	Dell Optiplex i7, 16GB, 512SSD	MS Office/Adobe Std	4	\$1,600.00	\$6,400.00
Laptop	Lenovo ThinkPad	MS Office/Adobe Std	1	\$1,600.00	\$1,600.00
Server Backups Onsite	Synology NAS Diskstation 1300	Altaro 950	1	\$2,250.00	\$2,250.00
Multi Factor Auth for Desktop		Duo	35	\$3.00	\$105.00
<b>Server Room Security Project:</b>					
Rack Data Switch and 2nd Floor Switch	Aruba Switch POE+ 2500		2	\$2,500.00	\$5,000.00
Wifi Access Points	Aruba IAP-305 Access Points		3	\$600.00	\$1,800.00
				<b>New Proj Sub Total</b>	\$17,155.00
<b>Recurring Services</b>					
Carbonite File Backups		1 year renewal	1	\$1,800.00	\$1,800.00
Sonicwall Firewall Maintenance		3 yr Renewal	1	\$2,000.00	\$2,000.00
Microsoft Exchange mailboxes		Microsoft 12/mo	48	\$96.00	\$4,608.00
Antivirus Subscription		BitDefender	45	\$27.60	\$1,242.00
Cloud Backups		Wasabi Cloud 2TB 12/mo	1	\$200.00	\$200.00
Server Backup Maint		Altero Maintenance 12/mo	1	\$400.00	\$400.00
				<b>Sub Total</b>	\$10,250.00
				<b>Sub Total</b>	\$27,405.00
Appletree Networks (base fee) 20hr/Mo	Increased hours		12	2300	27,600.00
Appletree Networks (as needed) 115/1hr	Additional hours		24	115	2,760.00
Civic Plus Inc.		Website Maint.		4362.477	4,362.48
Vadar Systems Inc.		Cloud/Support & Maint.	6	700	4,200.00
Vadar Systems Inc.	Accounting software	Software licenses/support	1	2490	2,490.00
Vadar Systems Inc.	Tax suites	Software licenses/support	1	9153.73	9,153.73
Vadar Systems Inc.	Workflow process and procedure consulting	Software support	1	990	990.00
MyRec.com				2995	1,534.94
Verizon Communications FiOS/Data			12	179	2,148.00
Contingency					0.00
				<b>Sub Total</b>	55,239.14
				<b>Grand Total</b>	<b>82,644.14</b>



## Town of West Newbury Departmental Expense Budgeting Form

### FINANCE DEPARTMENT

#### Personnel

	FY2022	FY2023				FY2024			FY2025
	Actual Expended	Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Year to Date Expended	Budget Requested
Salary & Wages	193,218	270,594	267,594	233,091	34,503	258,428	259,141	107,898	260,936
Sub-Total:	193,218	270,594	267,594	233,091	34,503	258,428	259,141	107,898	260,936
<b>Expenses</b>									
Annual Audit	20,500	20,500	20,500	20,500	0	22,000	22,000	22,000	32,000
Tax Title and Foreclosure	0	800	800	1,330	(530)	2,050	2,050	0	2,000
Postage Expenses	14,437	16,430	16,430	15,551	879	16,200	16,200	9,550	19,000
Finance Dept Expenses	24,748	27,280	27,280	22,794	4,486	24,945	24,945	10,101	26,055
Mileage / Travel	1,613	2,000	2,000	1,444	556	2,000	2,000	553	4,500
Sub-Total:	61,298	67,010	67,010	61,618	5,392	67,195	67,195	42,204	83,555
<b>Department Total:</b>	<b>254,515</b>	<b>337,604</b>	<b>334,604</b>	<b>294,709</b>	<b>39,895</b>	<b>325,623</b>	<b>326,336</b>	<b>150,103</b>	<b>344,491</b>

Please complete the above current fiscal year budget request.

For each line item that varies from prior year actual, provide a detailed explanation below.

Salary and wage detail to be provided on the Salary and Wage Worksheet, attached.

Budget request submitted by: \_\_\_\_\_

Contact (phone/email): \_\_\_\_\_

**FINANCE DEPT OPERATING BUDGET**

**5201 Annual Audit**

Roselli & Clark*	\$ 32,000.00	(Contract Expired in FY24 - will Issue RFP)
	<u>\$ 32,000.00</u>	

**5300 Tax Title and Foreclosure**

KP Law	\$ -	
North of Boston Media Group	\$ 1,000.00	
Registry of Deeds	\$ 1,000.00	
	<u>\$ 2,000.00</u>	

**5341 Postage Expense**

Kelley & Ryan Associates	\$ 9,500.00	
Pitney Bowes Inc	\$ 2,200.00	(Lease/Supplies)
U.S. Postal Service	\$ 7,300.00	(Postage/Supplies - net of Water Dept. Reimbursement)
	<u>\$ 19,000.00</u>	

**5400 Finance Dept Expenses**

Amazon Business	\$ 2,000.00	
EMMAAA	\$ 200.00	(Dues and Meetings for TA and FA)
EMTCA	\$ 100.00	(Dues and Meetings for T/C and TA)
Harpers Payroll Services	\$ 6,250.00	
Hilltop Securities	\$ 4,405.00	(Annual Report)
Institution for Savings	\$ 3,500.00	
KMS Actuaries	\$ 2,750.00	(Contract; Roll-forward Year)
MCTA	\$ 100.00	(Dues and Meetings for T/C and TA)
Minuteman Press of NBPT	\$ 550.00	(Finance Department Envelopes)
MMAAA	\$ 500.00	(Dues and Meetings for TA and FA)
Moody's Investors Service	\$ 3,000.00	(Annual Fee)
Veribanc Inc.	\$ 200.00	
Verizon Wireless	\$ 1,000.00	(Cell Phone for TA and T/C)
WB Mason	\$ 1,500.00	
	<u>\$ 26,055.00</u>	

**5710 Travel and Training**

Jennifer Walsh	\$ 1,750.00	(Hotel/Travel for MMAAA Education Program in May and Annual Meeting in June)
Kaitlin Gilbert	\$ 2,200.00	(Mileage for In-Person Banking. Hotel/Travel for MCTA Education Program in August)
Umass Conference Services	\$ 550.00	(Annual Education Program Registration Fees, MMAAA and MCTA)
	<u>\$ 4,500.00</u>	

**Proposed Expenses** \$ 83,555.00



## Town of West Newbury Departmental Expense Budgeting Form

**Town Clerk's Office**

Salary & Wages

Salary & Wages

Sub-Total:

Copier Machine Operations

Operations

Sub-Total:

Expenses

Expenses

Sub-Total:

**Department Total:**

	Actual Expended	FY2023				FY2024			FY2025
		Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Year to Date Expended	Budget Requested
		135,045	138,250	127,811	10,439	137,510	141,749	50,870	140,962
Sub-Total:	0	135,045	138,250	127,811	10,439	137,510	141,749	50,870	140,962
		6,370	6,370	6,370	0	6,620	6,620	1,921	6,800
Sub-Total:	0	6,370	6,370	6,370	0	6,620	6,620	1,921	6,800
		7,500	7,500	6,985	515	8,225	8,225	2,371	8,500
Sub-Total:	0	7,500	7,500	6,985	515	8,225	8,225	2,371	8,500
<b>Department Total:</b>	<b>0</b>	<b>148,915</b>	<b>152,120</b>	<b>141,166</b>	<b>10,954</b>	<b>152,355</b>	<b>156,594</b>	<b>55,162</b>	<b>156,262</b>

Please complete the above current fiscal year budget request last column.

For each line item that varies from prior year actual, provide a detailed explanation below.

Salary and wage detail to be provided on the Salary and Wage Worksheet, attached.

Salary and Wages, Clerk and Assistant Clerk wages with COLA and \$3,300 for additional office coverage. Operations increase due to rising cost in paper/ink/supplies. increase due to increase of cost for trainings/conferences/certifications for the Clerk's Office and cell phone plan.	Copier Machine Expenses
---	-------------------------

Budget request submitted by: \_\_\_\_\_

Contact (phone/email): \_\_\_\_\_



## Town of West Newbury Departmental Expense Budgeting Form

	Actual Expended	FY2023				FY2024			FY2025
		Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Year to Date Expended	Budget Requested
<b>Bd of Registrars/Elections</b>									
<u>Town Clerk</u>									
Compensation	0	200	200	200	0	200	200	0	200
Sub-Total:	0	200	200	200	0	200	200	0	200
<u>Bd of Registrars/Elections</u>									
Salary & Wages		9,900	9,900	9,900	0	8,400	8,400	500	11,250
Sub-Total:	0	9,900	9,900	9,900	0	8,400	8,400	500	11,250
<u>Bd of Registrars/Elections</u>									
Expenses		8,000	10,894	10,894	0	10,170	10,170	1,836	10,500
Sub-Total:	0	8,000	10,894	10,894	0	10,170	10,170	1,836	10,500
<b>Department Total:</b>	<b>0</b>	<b>18,100</b>	<b>20,994</b>	<b>20,994</b>	<b>0</b>	<b>18,770</b>	<b>18,770</b>	<b>2,336</b>	<b>21,950</b>

Please complete the above current fiscal year budget request last column.

For each line item that varies from prior year actual, provide a detailed explanation below.

Salary and wage detail to be provided on the Salary and Wage Worksheet, attached.

Salary and Wages increase due to 3 elections with 3 weeks of early voting and vote-by-mail in FY25 fiscal year, plus \$1,500 for BoR; \$16 for election workers, \$21 for Warden and Clerks. Expenses increase due to rise of cost in paper and postage for census, confirmation mailings, street listing, and ballot printing. Additionally all device programing costs come out of this line item.



# FY 2025 Budget Documentation ~ Assessors

## **Equipment & Software- \$2500 (\$0 from FY24)**

This line item covers the replacement and repair of office and assessing equipment. It will be used to purchase a statistical valuation software package. In the past, this appropriation has been employed to buy ESRI licenses, file cabinets, desk chairs, computer peripherals, cost manuals, and tools of the trade.

## **Materials & Supplies - \$1500 (\$0 from FY24)**

This line is to cover office supplies. The most significant expense here is the replacement of printer ink cartridges. We also order preprinted envelopes for the many mailings throughout the year. The office uses mailing labels for abutters lists for numerous departments.

## **Membership & Dues - \$1000 (\$0 from FY24)**

The assessors are affiliated with the MA Association of Assessing Officers, Essex County Assessors Association, and the International Association of Assessing Officers, to whom we pay dues.

## **Cellphone Allowance- \$500 (\$0 from FY24)**

This line will pay for the assessor's cellphone used for assessing duties.

## **Mapping and GIS- \$6,383.84 (\$0 from FY24)**

The contracted price with the Merrimac Valley Planning Council to provide map updates and GIS software. High-Resolution Aerial Imagery has moved to a different contract structure, allowing us to take updated picture flights every other year for a lower cost. Single flight cost has been divided between FY24 and FY25.

## **Vision Software Subscription - \$10,196 (\$0 from FY24)**

This item is a fixed cost based upon an executed license agreement with Vision Government Solutions for our Assessing Software and online database. This is the second year with the new vendor and includes software, cloud hosting solution, online database, and online property record cards

## **Training & Education \$3500 (\$0 from FY24)**

This covers any assessing courses or meetings the Assessor, Clerk, or Board attends, including the annual Assessors School at UMass Amherst. The staff has various continuing education requirements in addition to new educational opportunities.

## **Professional Services - \$1000 (\$0 from FY24)**

Used to provide additional support in Appellate Tax Board cases.

## **Assessors Expenses Total: \$26,579.84 (\$0 from FY24)**

**Revaluation Stipend – \$10,000 (+\$10,000 from FY24)**

The assessor manages his or her usual duties and directs all facets of the revaluation. To complete all work, the assessor's schedule will exceed 40 hours a week. This stipend is here to compensate for the extra time and work.

**Assessors Salaries (+\$10,000 from FY24)**

Accounts	Name	FY24 Budgeted	FY24 YTD/Proj.	FY25 Proposed
01-945-5740	<b>Insurance and Bonds</b>			
	Bonds (Finance, Clerks, Manager etc.)	1,207.50	\$ 1,322.00	1,400.00
	Chubb (Police & Fire accident insurance)	29,535.00	\$ 28,238.00	28,238.00
	MIIA Prop/Cas (incl. Workers' Comp, and Public Officials Liab. Ins.)	197,092.90	\$ 163,125.44	170,900.00
	MIIA endorsement billing		\$ 8,342.00	4,000.00
	Non-MIIA Prop/Cas (Soldiers & Sailors; Parks/Rec Bldg; notaries' liability insurance)	2,953.10		4,000.00
	Workers comp			
	Water dept allocation	(13,146.00)		
	Contingency	2,000.00		4,000.00
			\$ -	
	<b>Sub-Total</b>	<b>219,643</b>	<b>201,027</b>	<b>212,538</b>
			\$ 219,643	
		Remaining:	18,615.56	

**FY25 Legal Costs Budgeting Workbook**

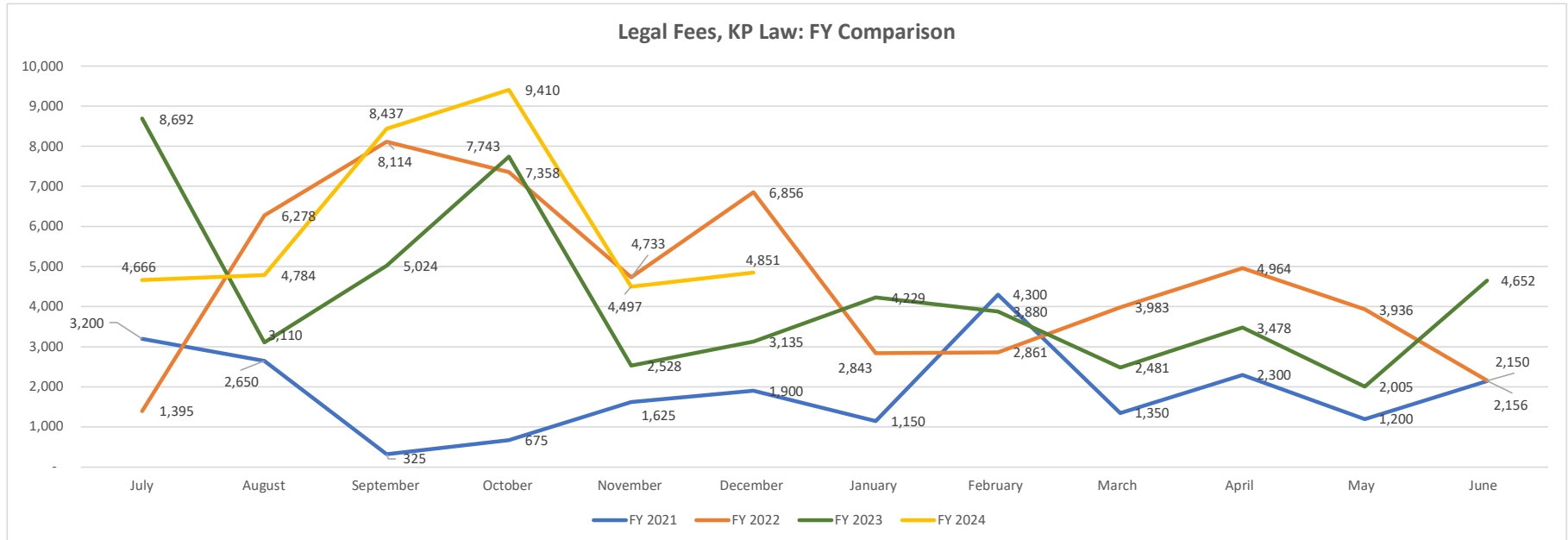
<u>Costs (FY24)</u>	<u>Avg./Month</u>	<u>Projected increase (rates), %</u>	<u>Projected incr. (FY25)</u>	<u>Projected cost/month (FY25)</u>	<u>Projected cost, total (FY25)</u>
KP (base)	5,674.55	4.1%	\$ 232.66	\$ 5,907.20	\$ 70,886.44
Harrington-Heep (blended avg. FY23/24)	900.61	4.0%	\$ 36.02	\$ 936.64	\$ 11,239.66
KP (tax title)	432.96	5.7%	\$ 24.68	\$ 457.63	\$ 5,491.60
					\$ 87,617.70
				<b>Budget to legal fees</b>	<b>\$ 82,126.10</b>
				<b>Budget to tax title</b>	<b>\$ 2,745.80</b>

Source: Angus Jennings, Town Manager

Legal Fees - KP Law

	July	August	September	October	November	December	January	February	March	April	May	June	FY TOTAL	Avg. fee/month
<b>FY 2021</b>	3,200	2,650	325	675	1,625	1,900	1,150	4,300	1,350	2,300	1,200	2,150	<b>22,825</b>	1,902.08
<b>FY 2022</b>	1,395	6,278	8,114	7,358	4,733	6,856	2,843	2,861	3,983	4,964	3,936	2,156	<b>55,477</b>	4,623.05
<b>FY 2023</b>	8,692	3,110	5,024	7,743	2,528	3,135	4,229	3,880	2,481	3,478	2,005	4,652	<b>50,958</b>	4,246.52
<b>FY 2024</b>	4,666	4,784	8,437	9,410	4,497	4,851							<b>36,645</b>	6,107.50

Avg/mth since becoming Gen. Counsel (August 2021): **4,885.69**



Source: Town Manager's office.

**FY24 General Counsel, Legal Costs Summary**

<u>Month</u>	<u>General Legal</u> <sup>1</sup>	<u>Labor</u>	<u>Land Use</u>	<u>Real Estate</u>	<u>Tax Title</u> <sup>2</sup>	<u>Total</u> <sup>3</sup>	
July, 2023	2,632.32	1,935.50	98.00	-	-	4,665.82	
Aug, 2023	2,946.55	269.50	1,568.00	-	-	4,784.05	
Sept, 2023	4,281.48	3,062.50	1,029.00	-	64.00	8,436.98	
Oct, 2023	5,345.21	1,898.75	73.50	612.50	1,480.00	9,409.96	
Nov, 2023	1,090.76	1,053.50	1,788.50	245.00	319.73	4,497.49	
Dec, 2023	1,421.71	196.00	1,078.00	1,421.00	734.00	4,850.71	
Jan, 2024							
Feb, 2024							
March, 2024							
April, 2024							
May, 2024							
June, 2024							
	17,718.03	8,415.75	5,635.00	2,278.50	2,597.73	36,645.01	YTD totals
Average	2,953.01	1,402.63	939.17	379.75	432.96	6,107.50	Average
% of total	48.4%	23.0%	15.4%	6.2%	7.1%	100.0%	

<sup>1</sup> NOTE: General Legal includes costs related to Town Meetings (which are invoiced separately).

<sup>2</sup> NOTE: Some Tax Title fees paid out of Tax Title expense line in Finance Dept. operating budget.

<sup>3</sup> NOTE: Some fees from General Legal and Real Estate paid out of Elliot Fund, if related to Elliot Fund matters.

Source: Angus Jennings, Town Manager

**FY23 General Counsel, Legal Costs Summary**

<u>Month</u>	<u>General Legal<sup>1</sup></u>	<u>Labor</u>	<u>Land Use</u>	<u>Dole Place</u>	<u>S&amp;S Bldg</u>	<u>Tax Title<sup>2</sup></u>	<u>Total</u>	
July, 2022	1,031.33	1,410.00	6,251.00	-	-	-	8,692.33	
Aug, 2022	806.86	1,762.50	540.50	-	-	-	3,109.86	
Sept, 2022	2,310.14	822.50	1,043.19	-	-	848.00	5,023.83	
Oct, 2022	2,162.00	2,679.00	70.50	-	1,563.60	1,268.00	7,743.10	
Nov, 2022	5.46	752.00	1,339.50	399.50	-	32.00	2,528.46	
Dec, 2022	297.07	1,950.50	775.50	-	-	112.00	3,135.07	
Jan, 2023	946.41	1,880.00	1,057.50	-	-	345.00	4,228.91	
Feb, 2023	1,342.17	869.50	1,504.00	164.50	-	-	3,880.17	
March, 2023	953.34	47.00	1,480.50	-	-	-	2,480.84	
April, 2023	2,873.97	399.50	141.00	-	-	64.00	3,478.47	
May, 2023	1,557.72	305.50	94.00	-	-	48.00	2,005.22	
June, 2023	3,500.49	564.00	587.50	-	-	-	4,651.99	
	17,786.96	13,442.00	14,884.69	564.00	1,563.60	2,717.00	50,958.25	YTD totals
	1,482.25	1,120.17	1,240.39	47.00	130.30	301.89	4,246.52	Average
% of total	35%	26%	29%	1%	3%	5%	100%	

<sup>1</sup> NOTE: General Legal includes costs related to Town Meetings (which are invoiced separately).

<sup>2</sup> NOTE: Tax Title fees paid out of Tax Title expense line in Finance Dept. operating budget.

Source: Angus Jennings, Town Manager

**FY23 Special Counsel (Harrington-Heep), Legal Costs Summary**

<u>Month</u>	<u>Total</u>
Dec, 2022	1,567.50
Jan, 2023	2,447.50
Feb, 2023	3,194.43
March, 2023	935.00
April, 2023	-
May, 2023	412.50
June, 2023	522.50
	<u>9,079.43</u> YTD totals
	<u>1,297.06</u> Average per month invoiced

**FY24 Special Counsel (Harrington-Heep) Legal Costs Summary**

<u>Month</u>	<u>Total</u>
July, 2023	247.50
Aug, 2023	412.50
Sept 2023	-
Oct 2023	1,127.50
Nov 2023	660.00
Dec 2023	577.50
Jan 2024	
Feb 2024	
March 2024	
April 2024	
May 2024	
June 2024	
	<u>3,025.00</u> YTD totals
	<u>504.17</u> Average per month invoiced

Source: Angus Jennings, Town Manager



Budgeted rate premium increase: 2.2%

CONFIRMED percent increase: 2.2%

**FY25 Health Insurance Budgeting Worksheet**

**MIIA**

FY25	Total	Monthly		Annual		Water		General Fund	
		Emp. Share (35%)	Town Share (65%)	Emp. Share (35%)	Town Share (65%)	# enrollees (Jan 2024)	Budget	# enrollees (Jan 2024)	Budget
Blue Care Elect Preferred Options		0.35	0.65						
Individual	1,379.58	482.85	896.73	5,794.22	10,760.70	0	-	0	-
Family	3,691.57	1,292.05	2,399.52	15,504.58	28,794.22	0	-	0	-
HMO Blue NE Options									
Individual	1,128.95	395.13	733.82	4,741.60	8,805.83	1	8,805.83	10	88,058.28
Family	3,020.94	1,057.33	1,963.61	12,687.95	23,563.33	1	23,563.33	5.5	129,598.33
HMO Blue NE MIIA Alt Options									
Individual	1,078.69	377.54	701.15	4,530.50	8,413.78	0	-	5	42,068.92
Family	2,886.46	1,010.26	1,876.20	12,123.11	22,514.35	0	-	1	22,514.35
Opt-Out Incentive		0	1						
Opt-out Family	1,500.00	-	125.00	-	1,500.00	2	3,000.00	19	28,500.00
Opt-out Individual	750.00	-	62.50	-	750.00	0	-	1	750.00
					Sub-totals:	4	35,369.16	41.5	311,489.88

**Retirees**

FY25	Rate (first half)	Retiree Share (50%)	Town Share (50%)	Rate (second half, est. @ 2.2%)	Retiree Share (50%)	Town Share (50%)	Total (Town share)	# enrollees (Jan 2024)	Budget
Medex 2	347.16	173.58	173.58	354.80	177.40	177.40	4,211.75	27	113,717.12
Single Person: HMO Blue Options	1,128.95	564.48	564.48	1,153.79	576.89	576.89	6,922.74	1	6,922.74
Single Person: HMO Blue Alt	1,078.69	539.35	539.35	1,102.42	551.21	551.21	6,614.53	0	-
							Sub-totals:	28	120,639.85
							Water:	1	4,211.75
							Gen. Fund	27	116,428.11
								28	120,639.85

**Teamsters**

FY25	Per week	FY25 (first half)	Per week	FY25 (second half)	Total (FY24)	Hrs/week: 40		# enrollees (Jan 2024)	Budget
						Emp. Share (35%)	Town Share (65%)		
	<i>Per hour:</i>	13.9625		14.4625					
Teamsters (DPW)	558.50	14,521.00	578.50	15,041.00	29,562.00	10,346.70	19,215.30	2	38,430.60
Teamsters (Police)	558.50	14,521.00	578.50	15,041.00	29,562.00	10,346.70	19,215.30	1	19,215.30
Teamsters (Dispatch)	558.50	14,521.00	578.50	15,041.00	29,562.00	10,346.70	19,215.30	0	-
					Sub-totals:			3	57,645.90

Sub-Totals (Gen. Fund): 485,563.89

Adjustment in case of 2 employees switching from individual to family: 19,097.13

Adjustment for two new benefits-eligible employee (1 Union, 1 non) on family plan: 42,778.63

**Total Gen. Fund Budget: 547,439.65**

**Total Water Fund Budget: 39,580.91**

Source: Angus Jennings, Town Manager, February 7, 2024

Annual OR Special Warrant Articles - Spring 2024 Town Meeting											
# <u>(DRAFT)</u> Article	Amt (if \$) DRAFT	Sponsor	Form Received?	Add'l Backup		Date of initial FinCom review	Select Board	FinCom	Recommendations		Notes
				Info Received?					Rationale	Sunset Date (if applicable)	
1	n/a	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a	
2	n/a	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a	BOWC update re financial plan
6	n/a	???	Y			2/15/24	n/a	n/a	n/a	n/a	
8	n/a	Town Manager	Y			2/15/24	RP-CW 3-0	JS-DI 4-0-1	Rob	n/a	2/3 vote to create fund
9	\$ 10,364	Town Manager	Y	Y		2/15/24	CW-RP 3-0	DI-JS 4-0-1	Jim	n/a	
13	n/a	Town Manager	Y			2/15/24	CW-RP 3-0	DI-JS 4-0-1	Dan	n/a	
19	n/a	Town Manager	Y	Y		2/15/24	CW-RP 3-0	JS-DI 5-0	Jim	n/a	
36	\$ 50,000	Town Manager	Y	Y		2/15/24	CW-WR 3-0	DI-JS 5-0	Ross	6/30/25	amt increased at FC/SB mtg
40	\$ 22,915	BOH	Y	Y		2/15/24	RP-WR 3-0	JS-DI 5-0	Dan	6/30/25	
23	\$ 62,000	DPW/Facilities	Y			2/20/24	CW-WR 3-0	DI-JS 5-0	Ross		amt updated at FC/SB mtg
25	\$ 90,000	DPW/Facilities	Y	Y		2/20/24	CW-WR 3-0	DI-JS 5-0	Dan		
26	\$ 50,000	Pentucket/DPW	Y	Y		2/20/24	CW-RP 3-0	DI-JS 5-0	Dan		
28	\$ 350,000	DPW/Highway	Y	Y		2/20/24	CW-RP 3-0	JS-DI 5-0	Jim		
29	\$ 33,500	DPW/Highway	Y	Y		2/20/24	CW-RP 3-0	JS-DI 5-0	Jim		
41	\$ 50,000	DPW/Highway	Y			2/20/24	CW-WR 3-0	JS-DI 5-0	Ross	6/30/25	

Annual OR Special Warrant Articles - Spring 2024 Town Meeting						Recommendations				
# (DRAFT) Article	Amt (if \$) DRAFT	Sponsor	Form Received?	Add'l Backup Info Received?	Date of initial FinCom review	Select Board	FinCom	Rationale	Sunset Date (if applicable)	Notes
10	\$ 113,673	Town Manager	Y	Y	2/15/24; and 2/26/24					amt incr. to 11.5% per SB/FC discussion on 2/15/24
11	\$ 21,586	Town Manager	Y	Y	2/15/24	RP-WR 3-0	JS-DI 4-0-1	Dan	n/a	proposed increase to \$25,500 - for re-review by SB/FC
55	n/a	FinCom	Y	Y	2/26/24					
56	n/a	Select Board	Y	Y	2/26/24					
59	n/a	Town Acct.	Y	Y	2/26/24					
60	n/a	Town Manager	Y		2/26/24					
61	no appropriation	Treasurer/Collector	Y	Y	2/26/24					

## ARTICLE REQUEST FORM

**ARTICLE:** To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$99,507 for the Pension Liability stabilization fund, or take any other action related thereto.

**AMOUNT REQUESTED:** \$99,507.00

**CONTACT PERSON:** Angus Jennings, Town Manager

**PHONE NUMBER:** 978-363-1100 x111

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

This Article proposes transfer funds from Free Cash into the Pension Liability Stabilization Fund. This fund is intended to set aside money to pay for the Town’s unfunded pension obligations. The Town's Financial Reserves policy recommends annual appropriation of 10% of the following year's Pension Assessment toward this Stabilization Fund, and the Town has made these recommended appropriations annually for the past several years.

**What factors affect the timing of this purchase?**

This will allow the Town to plan and save ahead to meet this obligation when the Town finances permit, thereby avoiding the need for abrupt tax increases.

**When should this Article be sunsetted - how long will the project take?**

FY25

**What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)**

None

**Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.**

No

**Please attach additional pages or other supporting documentation.**

## Angus Jennings

---

**From:** Town Accountant  
**Sent:** Tuesday, February 20, 2024 1:30 PM  
**To:** Rob Phillips  
**Cc:** Angus Jennings  
**Subject:** RE: Thanks.

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hi Rob/Angus,

I adjusted the pension stabilization schedule to show the 11.5% starting in FY25. This would call for an appropriation into the fund in an amount of \$113,673; and, respectively increasing the final withdrawal. Please let me know if you have any questions/concerns.

Rob, thank you for your kind words!

Best,  
Jenny

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

**From:** Rob Phillips <rob-phillips@verizon.net>  
**Sent:** Thursday, February 15, 2024 9:14 PM  
**To:** Town Accountant <townaccountant@wnewbury.org>  
**Subject:** Thanks.

I recognized that you didn't apply 11.5% to this year. But I guessed that the 11.5% in future years was responsible for getting to the goal of 2%. Or, another way, I felt it provident to go to a higher rate in response to their large increase. My main point has been to adjust to what they are throwing at us on an annual basis. I don't mind putting more in this year. I think it shows we are paying attention.

I remain very interested in doing a deeper dive into their numbers at a later date. If nothing else, I'm going to start reviewing their figures and then we can compare notes.

Thanks for everything. I keep forgetting to mention that you are very highly regarded and people, not just me, are thankful that you are their accountant. Tuesday is fine for your updated schedule. I know you have stuff still in the pipeline that has to be done.

## **INFORMATIONAL ITEMS**

### ***Management of Long-Term Liabilities***

The following discussion serves as an update to our observations in the prior years.

#### **a. OPEB**

As previously discussed, the Town's OPEB Trust experienced an increase in its plan assets. This increase placed the plan assets at over 90% of the OPEB liability. While this is less than the Town's goal of 100% it is still greater than virtually every Town in the Commonwealth. An upturn in the financial markets towards the latter ½ of fiscal 2023 was primarily responsible for this increase resulting in an 8.7% return.

In the prior year we provided a recommendation that the Town consider increasing its annual contribution to re-establish its 100% asset position. This could be done over multiple years. With the recent volatility in the financial markets, it may make sense to take a wait and see position in order to avoid any risks of over-funding the liability since the drop from a few years ago may not be permanent.

In any regard, the Town's OPEB position remains very healthy.

#### **b. Pension**

The Town contributes to the Essex County Contributory Retirement System. Calendar year 2022 was not a great year for pension systems across the Commonwealth. An underperforming financial market led the System to drop from a funded ratio of 67% down to 58%. This does not compare favorably to the State average of about 70%. In dollar terms, the Town's unfunded liability has gone from \$6.8 million to over \$9.0 million. This is the highest it has ever been.

At our suggestion, the Town established a pension stabilization fund. This will be instrumental in smoothing out annual costs when annual assessments start spiking. We encourage the Town to continue to fund this stabilization fund to mitigate the effects of rising assessments in the future. To date, all funding to this reserve have been funded from free cash. The Town should consider also receiving an annual match from the Water Enterprise Fund that could go to a separately dedicated pension stabilization set up for Water Department employees.

### ***Key Challenges***

With inflation peaking near 40-year highs, and an aggressive Federal Policy Committee increasing rates at a historic pace, the Town can expect challenges in other areas that it has not faced in many decades:

1. Wage inflation – the ability to maintain quality employees at reasonable wages.
2. Interest rates – the ability to finance capital projects at reasonable financing costs.
3. Construction inflation – the ability to complete capital projects at budgeted costs.
4. Energy inflation – the rising costs of oil, gas and electricity.
5. Goods and services – the supply chain disruptions impacting efficiency and cost of delivery of services.

We urge the Town to monitor these situations very closely and plan accordingly as it sets forth in its fiscal 2025 budget process and capital planning.

# PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

JOHN W. PARSONS, ESQ., *Executive Director*

Auditor DIANA DIZOGLIO | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES J. GUIDO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN, ESQ.

DEC 12 '23 PM 1:40

## MEMORANDUM

TO: Essex Regional Retirement Board  
FROM: John W. Parsons, Esq., Executive Director  
RE: Appropriation for Fiscal Year 2025  
DATE: December 7, 2023



Required Fiscal Year 2025 Appropriation: **\$50,487,468**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2025 which commences July 1, 2024.

Attached please find the portion of the Fiscal Year 2025 appropriation to be paid by each of the governmental units within your system.

The amount above assumes appropriations will be made July 1. Some units make the appropriation in equal installments on July 1 and January 1. The allocation shows the figures for each unit on both bases. The amount above includes the additional special appropriation for the Manchester-Essex Regional School District and the Rowley Housing Authority. We have included these additional amounts in the Additional Appropriation for CRAB column on Pages 2 and 3.

The current schedule is due to be updated by Fiscal Year 2025.

If you have any questions, please contact PERAC's Actuary, John Boorack, at (617) 666-4446 Extension 935.

JWP/jfb  
Attachment

*p:\actuarial\approp\approp25\fy25 for web\essex county approp 25.docx*

FIVE MIDDLESEX AVENUE, SUITE 304 | SOMERVILLE, MA 02145  
PH 617 666 4446 | FAX 617 628 4002 | WWW.MASS.GOV/PERAC



**Essex Regional Retirement System FY25 Appropriation by Governmental Unit**

Aggregate amount for appropriation for the Pension Fund: \$50,431,846  
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0  
 Aggregate additional appropriation for the E.R.I.: \$55,622

<u>UNIT</u>	<u>PEN.FND. APP %</u>	<u>PENSION FUND APPROP.</u>	<u>PENSION RES. FUND APPROP.</u>	<u>ADD'L. APP. FOR E.R.I.</u>	<u>ADD'L. APP. FOR CRAB</u>	<u>TOTAL PAID JULY 1</u>	<u>APPROP SEMI-ANNUAL</u>
Agricultural School	0.00%	0	0			0	0
Retirement Board	0.00%	0	0			0	0
Town of Boxford	3.30%	1,664,251	0			1,664,251	1,692,641
Town of Essex	1.50%	756,478	0			756,478	769,382
Town of Georgetown	5.13%	2,587,154	0			2,587,154	2,631,287
Town of Groveland	2.56%	1,291,055	0	10,191		1,301,246	1,323,443
Town of Hamilton	2.90%	1,462,523	0			1,462,523	1,487,471
Town of Ipswich	10.22%	5,154,135	0			5,154,135	5,242,057
Town of Lynnfield	7.45%	3,757,172	0			3,757,172	3,821,264
Town of Manchester	3.41%	1,719,726	0			1,719,726	1,749,062
Town of Merrimac	2.55%	1,286,012	0			1,286,012	1,307,949
Town of Middleton	6.38%	3,217,552	0			3,217,552	3,272,439
Town of Nahant	2.11%	1,064,112	0			1,064,112	1,082,264
Town of Newbury	2.14%	1,079,241	0			1,079,241	1,097,651
Town of North Andover	15.46%	7,796,763	0			7,796,763	7,929,764
Town of Rockport	5.04%	2,541,765	0			2,541,765	2,585,124
Town of Rowley	3.17%	1,598,689	0			1,598,689	1,625,960
Town of Salisbury	4.69%	2,365,254	0			2,365,254	2,405,602
Town of Topsfield	3.42%	1,724,769	0			1,724,769	1,754,191
Town of Wenham	2.02%	1,018,723	0			1,018,723	1,036,101
<b>Town of West Newbury</b>	<b>1.94%</b>	<b>978,378</b>	<b>0</b>			<b>978,378</b>	<b>995,068</b>
East. Essex Vet. Dist.	0.04%	20,173	0			20,173	20,517
No. And.-Box. Vet. Dist.	0.00%	0	0			0	0
North Essex Vet. Dist.	0.00%	0	0			0	0
Byfield Water Dist.	0.09%	45,389	0			45,389	46,163
Lynnfld. Ctr. Wat. Dist.	0.54%	272,332	0			272,332	276,978
Lynnfield Water Dist.	0.26%	131,123	0			131,123	133,360
NE Mass Mosq. Cont.	0.43%	216,857	0			216,857	220,556
Ham.-Wen. Reg. School	2.35%	1,185,148	0			1,185,148	1,205,365
Man-Essex Reg. School	1.36%	685,873	0		18,613	704,486	716,503
Masconomet Reg. School	1.75%	882,557	0			882,557	897,612
Pentucket Reg. School	2.66%	1,341,487	0			1,341,487	1,364,371
Triton Reg. School	3.42%	1,724,769	0			1,724,769	1,754,191
Essex Housing Authority	0.04%	20,173	0			20,173	20,517
Georgetown Hous. Auth.	0.15%	75,648	0			75,648	76,938
Groveland Hous. Auth.	0.06%	30,259	0			30,259	30,775
Hamilton Hous. Auth.	0.04%	20,173	0			20,173	20,517
Ipswich Housing Auth.	0.41%	206,771	0			206,771	210,298
Lynnfield Hous. Auth.	0.04%	20,173	0			20,173	20,517
Manchester Hous. Auth.	0.08%	40,345	0			40,345	41,033
Merrimac Hous. Auth.	0.04%	20,173	0			20,173	20,517
Middleton Hous. Auth.	0.05%	25,216	0			25,216	25,646
Nahant Housing Auth.	0.03%	15,129	0	10,974		26,103	26,548
No. Andover Hous. Auth.	0.41%	206,771	0			206,771	210,298

In accordance with your funding schedule, appropriations are due July 1 and January 1. Whenever payments are made at a date one month or more before the scheduled date or whenever payments are made one month or more after the scheduled date, PERAC's actuary should be contacted so that a revised amount can be calculated. Payments will be adjusted with interest at the rate assumed in the actuarial valuation used as the basis for your schedule. In no case may payments be made at a date beyond this fiscal year.



**Essex Regional Retirement System FY25 Appropriation by Governmental Unit**

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Rockport Hous.Auth.	0.15%	75,648	0			75,648	76,938
Rowley Hous. Auth.	0.04%	20,173	0		15,844	36,017	36,631
Salisbury Hous. Auth.	0.05%	25,216	0			25,216	25,646
Topsfield Hous.Auth.	0.04%	20,173	0			20,173	20,517
Wenham Housing Auth.	0.08%	40,345	0			40,345	41,033
W. Newbury Hous. Auth.	0.00%	0	0			0	0
<b>TOTAL</b>	<b>100.00%</b>	<b>\$50,431,846</b>	<b>\$0</b>	<b>\$21,165</b>	<b>\$34,457</b>	<b>\$50,487,468</b>	<b>\$51,348,705</b>

In accordance with your funding schedule, appropriations are due July 1 and January 1. Whenever payments are made at a date one month or more before the scheduled date or whenever payments are made one month or more after the scheduled date, PERAC's actuary should be contacted so that a revised amount can be calculated. Payments will be adjusted with interest at the rate assumed in the actuarial valuation used as the basis for your schedule. In no case may payments be made at a date beyond this fiscal year.

p:/exceldir/actuarial/essap25.xlsx

## ARTICLE REQUEST FORM - UPDATED

**ARTICLE:** To see if the Town will vote to transfer from available funds an amount for contribution to the Other Post-Employment Benefits (OPEB) Stabilization Fund, or take any other action related

**AMOUNT REQUESTED:** \$25,500

**CONTACT PERSON:** Angus Jennings, Town Manager

**PHONE NUMBER:** 978-363-1100 x115

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

Established at April 2010 Town Meeting, West Newbury's Other Postemployment Benefits (OPEB) Stabilization Fund is designed to provide benefits to the Town's eligible current and future retirees. This year's transfer to the fund is recommended at 10% of the June 30, 2023 OPEB liability as calculated by the Town's OPEB Actuary. An annual financial commitment to OPEB to ensure resources are available to meet the Town's future obligations is considered a "best financial practice" by the Massachusetts Department of Revenue and is recommended in the Town's Financial Policies.

**What factors affect the timing of this purchase?**

This will allow the Town to plan and save ahead to meet this obligation when the Town finances permit, thereby avoiding the need for abrupt tax increases.

**When should this Article be sunsetted - how long will the project take?**

FY25

**What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)**

None

**Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.**

No

**Please attach additional pages or other supporting documentation.**

**From:** Linda Bournival <[lindab@kmsactuaries.com](mailto:lindab@kmsactuaries.com)>  
**Sent:** Tuesday, September 12, 2023 1:13 PM  
**To:** Town Accountant <[townaccountant@wnewbury.org](mailto:townaccountant@wnewbury.org)>; Town Treasurer <[treasurer@wnewbury.org](mailto:treasurer@wnewbury.org)>  
**Cc:** Amanda Makarevich <[amandam@kmsactuaries.com](mailto:amandam@kmsactuaries.com)>; Michael Bubolo <[Michaelb@kmsactuaries.com](mailto:Michaelb@kmsactuaries.com)>  
**Subject:** Future Contributions to OPEB Trust

Good afternoon – we are finalizing the GASB 74/75 OPEB report with disclosures as of June 30, 2023 and expect to have a draft report to you later today (draft because the valuation and report are to be reviewed by our health care actuary).

In order for the discount rate to remain at the long-term rate of return assumption on plan assets (previously, 6%, currently 5.8%), we perform an asset projection to ensure that assets do not deplete. This year, assuming zero future contributions, the OPEB trust would in fact deplete, resulting in a discount rate of around 5%, a blended rate made up of the long-term rate of return of 5.8% until assets deplete and the municipal bond rate of 3.65% thereafter.

However, if we modify the funding policy to provide additional contributions (\$25,500 per year) to the OPEB trust for FY2025 through FY2061, assets are not projected to deplete (determined as of the June 30, 2023 disclosure date) and we can use a discount rate of 5.8% (the long-term rate of return assumption).

We have drafted a revised funding policy to disclose in the report as follows:

“The Town will analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation. As of June 30, 2023, the Town expects to contribute \$25,500 from FY2025 through FY2061 in order to fully fund benefit payments for current plan members.”

If you are comfortable with the revised funding policy, please confirm acceptance (a reply to this email is fine) and let me know if you have any questions.

Best,

Linda

Linda L. Bournival, FSA, EA  
Consulting Actuary  
KMS Actuaries, LLC  
52 Hunt Road  
Kingston, NH 03848  
[lindab@kmsactuaries.com](mailto:lindab@kmsactuaries.com)  
Phone: (603) 792-9494, extension 1

**From:** Town Accountant <[townaccountant@wnewbury.org](mailto:townaccountant@wnewbury.org)>  
**Sent:** Tuesday, September 12, 2023 1:50 PM  
**To:** Linda Bournival <[lindab@kmsactuaries.com](mailto:lindab@kmsactuaries.com)>; Town Treasurer <[treasurer@wnewbury.org](mailto:treasurer@wnewbury.org)>  
**Cc:** Amanda Makarevich <[amandam@kmsactuaries.com](mailto:amandam@kmsactuaries.com)>; Michael Bubolo <[Michaelb@kmsactuaries.com](mailto:Michaelb@kmsactuaries.com)>  
**Subject:** RE: Future Contributions to OPEB Trust

Hello Linda,

The Town Manager and I are comfortable with the revised funding policy. We would also like to have this scheduled for presentation at a future SB meeting. We believe they would also support such a policy, incl. annual proposed transfers from Free Cash into the OPEB Trust in order to fully fund the obligation.

Thank you,  
Jenny

## **INFORMATIONAL ITEMS**

### ***Management of Long-Term Liabilities***

The following discussion serves as an update to our observations in the prior years.

#### **a. OPEB**

As previously discussed, the Town's OPEB Trust experienced an increase in its plan assets. This increase placed the plan assets at over 90% of the OPEB liability. While this is less than the Town's goal of 100% it is still greater than virtually every Town in the Commonwealth. An upturn in the financial markets towards the latter ½ of fiscal 2023 was primarily responsible for this increase resulting in an 8.7% return.

In the prior year we provided a recommendation that the Town consider increasing its annual contribution to re-establish its 100% asset position. This could be done over multiple years. With the recent volatility in the financial markets, it may make sense to take a wait and see position in order to avoid any risks of over-funding the liability since the drop from a few years ago may not be permanent.

In any regard, the Town's OPEB position remains very healthy.

#### **b. Pension**

The Town contributes to the Essex County Contributory Retirement System. Calendar year 2022 was not a great year for pension systems across the Commonwealth. An underperforming financial market led the System to drop from a funded ratio of 67% down to 58%. This does not compare favorably to the State average of about 70%. In dollar terms, the Town's unfunded liability has gone from \$6.8 million to over \$9.0 million. This is the highest it has ever been.

At our suggestion, the Town established a pension stabilization fund. This will be instrumental in smoothing out annual costs when annual assessments start spiking. We encourage the Town to continue to fund this stabilization fund to mitigate the effects of rising assessments in the future. To date, all funding to this reserve have been funded from free cash. The Town should consider also receiving an annual match from the Water Enterprise Fund that could go to a separately dedicated pension stabilization set up for Water Department employees.

### ***Key Challenges***

With inflation peaking near 40-year highs, and an aggressive Federal Policy Committee increasing rates at a historic pace, the Town can expect challenges in other areas that it has not faced in many decades:

1. Wage inflation – the ability to maintain quality employees at reasonable wages.
2. Interest rates – the ability to finance capital projects at reasonable financing costs.
3. Construction inflation – the ability to complete capital projects at budgeted costs.
4. Energy inflation – the rising costs of oil, gas and electricity.
5. Goods and services – the supply chain disruptions impacting efficiency and cost of delivery of services.

We urge the Town to monitor these situations very closely and plan accordingly as it sets forth in its fiscal 2025 budget process and capital planning.



# **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, 2023**

KMS Actuarial, LLC  
52 Hunt Road  
Kingston, NH 03848

September, 2023

# TABLE OF CONTENTS

---

<b>EXECUTIVE SUMMARY</b>	<b>1</b>
<b>SECTION 1 PRINCIPAL VALUATION RESULTS</b>	<b>5</b>
Exhibit 1.1 - OPEB Trust Assets	
Exhibit 1.2 - Total OPEB Liability	
Exhibit 1.3 - Development of Actuarially Determined Employer Contributions	
<b>SECTION 2 NOTES TO THE FINANCIAL STATEMENTS</b>	<b>8</b>
Exhibit 2.1 - Plan Description	
Exhibit 2.2 - Net OPEB Liability	
<b>SECTION 3 SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>12</b>
Exhibit 3.1 - Changes in Net OPEB Liability and Related Ratios	
Exhibit 3.2 - Investment Returns	
Exhibit 3.3 - Schedule of Employer Contributions	
<b>SECTION 4 EMPLOYER REPORTING AMOUNTS UNDER GASB 75</b>	<b>19</b>
Exhibit 4.1 - Deferred Outflows and Deferred Inflows of Resources	
Exhibit 4.2 - OPEB Expense	
<b>SECTION 5 SUMMARY OF PLAN PROVISIONS</b>	<b>22</b>
<b>SECTION 6 ACTUARIAL ASSUMPTIONS AND METHODS</b>	<b>23</b>
<b>SECTION 7 PLAN MEMBER INFORMATION</b>	<b>29</b>
Exhibit 7.1 - Active Members by Age and Years of Service	
Exhibit 7.2 - Retired Members, Covered Spouses and Survivors	
<b>SECTION 8 GLOSSARY OF TERMS</b>	<b>31</b>
<b>SECTION 9 BREAKOUT OF RESULTS BY DEPARTMENT</b>	<b>34</b>
<b>Appendix A CALCULATION OF SINGLE DISCOUNT RATE</b>	
<b>Appendix B SCHEDULE OF DEFERRED OUTFLOWS OF RESOURCES and DEFERRED INFLOWS OF RESOURCES</b>	

# EXECUTIVE SUMMARY

## Purpose of Report

This report presents the results of the actuarial valuation of the Town of West Newbury's retiree health care benefits as of July 1, 2022. The valuation was prepared in accordance with and for the purpose of financial reporting and disclosures as of June 30, 2023 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. 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.

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 Other Postemployment Benefits Program

The Town of West Newbury 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, 2023	June 30, 2022	% Change
<b>Valuation Date</b>	<b>July 1, 2022</b>	<b>July 1, 2020</b>	
<b>Membership Data</b>			
Active Plan Members	49	44	11.4%
Inactive Plan Members (excludes covered spouses)	18	18	0.0%
Total Plan Members	67	62	8.1%
Covered Spouses	6	6	0.0%
Covered Payroll	\$3,062,556	\$3,029,899	1.1%
<b>Net OPEB Liability</b>			
Discount Rate	5.80%	6.00%	
Total OPEB Liability (TOL)	\$3,002,186	\$2,907,896	3.2%
Fiduciary Net Position (FNP)	\$2,786,326	\$2,564,519	8.6%
Net OPEB Liability	\$215,860	\$343,377	(37.1%)
FNP as % of TOL	92.8%	88.2%	
<b>OPEB Expense</b>			
OPEB Expense	\$213,112	\$192,144	10.9%
Deferred Outflows	\$449,987	\$490,787	
Deferred Inflows	\$414,396	\$201,704	
Recognition Period	8.28	7.47	

# 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, the difference between expected and actual experience resulted in an actuarial gain of approximately \$284,000. This gain is primarily attributable to the following:

- ◆ a gain due to a lower than expected increase in medical premiums
- ◆ a gain due to high active employee turnover replaced by lower service employees
- ◆ a gain due to more retiree deaths than expected
- ◆ a loss due to a high-service employee who was not included in the prior valuation because they became a full-time employee in FY2023

## Changes of Assumptions

The discount rate changed from 6% as of June 30, 2022 to 5.8% as of June 30, 2023. In addition, many other assumptions were updated in this valuation, including the inflation rate, healthcare trend rates, and mortality tables and mortality improvement rates. A summary of the impact on the Total OPEB Liability (TOL) of each assumption change is provided below:

◆ Decrease due to change in Inflation Assumption	(6,000)
◆ Increase due to change in Trend Assumption	119,000
◆ Decrease due to change in Mortality Tables and Mortality Improvement Rates	(28,000)
◆ Increase due to change in Discount Rate	76,000
Total	\$ 161,000

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

## Changes of Benefit Terms

All 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, 2023, is \$3,002,186. The Total OPEB Liability as of the prior measurement date, June 30, 2022, was \$2,907,896. During the current measurement period ending June 30, 2023, the Total OPEB Liability increased by \$94,290, or 3.2%. 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, 2023, is \$2,786,326. The Fiduciary Net Position as of the prior measurement date, June 30, 2022, was \$2,564,519. During the plan years ended June 30, 2023 and June 30, 2022, the actual rates of return were 8.65% and -10.66%, respectively. The expected long-term rate of return is 5.80%. The Fiduciary Net Position is shown in Section 1, Exhibit 1.1.

## EXECUTIVE SUMMARY

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### 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. Currently, the Town expects to contribute \$25,500 from FY2025 through FY2061 in order to fully fund benefit payments for current plan members.

### Discount Rate

As of the June 30, 2023 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 5.8%.

### OPEB Expense

The OPEB Expense for the current measurement period ending June 30, 2023, is \$213,112. Benefit changes are recognized immediately and experience gains and losses and assumption changes developed in this valuation are recognized over 8.28 years. Investment gains and losses are recognized over 5 years. The OPEB Expense for the prior measurement period was \$192,144. 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, other than medical trend rates in the short term, do not reflect the potential impact of the COVID-19 pandemic on the OPEB program. Especially in the short range, it is very likely that the pandemic materially affected the economic, demographic and healthcare-specific experience in a way not anticipated by the assumptions on which the projections are based.

## ARTICLE REQUEST FORM

**ARTICLE:** To consolidate Finance Committee Bylaws, allow for quorums to be set at a majority of those "then serving", allow for a Finance Committee representative on any School District Advisory Committee, to provide for a vice chairman, to set dates regarding town meetings and annual budget to those dates

**AMOUNT REQUESTED:** Zero

**CONTACT PERSON:** Rob Phillips

**PHONE NUMBER:** 978-270-6601

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

Every so many years it is good to review what was written many decades ago and compare it to the best practices that have evolved over the past few decades. In particular, the state recognizes that at any particular point in time a board or committee may not be at full strength. Quorums can be set to reflect current membership at any point in time. At least two of our regional school districts have had or do have provisions for advisory committees which may either denote a Finance Committee member or the town may desire such representation from the Finance Committee. A vice chairman would allow for meetings in the absence of the chair. The timeframe for Finance Committee involvement in town meetings as well the role of the Town Manager is well established and the bylaw should reflect same.

**What factors affect the timing of this purchase?**

None

**When should this Article be sunsetted - how long will the project take?**

Not applicable

**What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)**

None

**Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.**

Not applicable

**Please attach additional pages or other supporting documentation**

**Draft Proposal  
Changes to Town Bylaws regarding the Finance Committee  
For Annual Town Meeting April 2024**

Current West Newbury Town Bylaws regarding Finance Committee, January 25, 2023

Pages 5 & 6

In compliance with the provisions of law relating thereto, there shall be a Finance Committee consisting of six (6) qualified voters who shall not hold any other Town Office or position, except that one member of the Finance Committee shall be a member of the advisory Capital Improvements Committee and a member of the Finance Committee shall be a member of the Investment Policy Committee, and who shall be appointed by the Selectmen, two (2) each for a term of three (3) years, any vacancy arising may be filled by the Selectmen at any time. It shall be the duty of the Finance Committee to consider all municipal questions affecting the revenue, indebtedness or expenditures of the funds of the Town, and for this purpose the committee shall have access to all books and records of the Town.

Pages 21 & 22

The Finance Committee shall annually elect a chairman and secretary from its membership. The chairman may call meetings whenever he thinks advisable, but shall call meetings at the request of four members of the committee. A quorum for any meeting shall be four members.

They shall meet at least ten days prior to the Annual Meeting each year and at least five days prior to any Special Town Meeting to prepare recommendations regarding all articles in the warrant, especially those involving the appropriation of money.

The committee shall confer with and advise the Board of Selectmen whenever so requested by the latter. Prior to the Annual Meeting the Selectmen shall submit to this committee the proposed budget for the next ensuing year.

**Proposed**

In compliance with the provisions of law relating thereto, there shall be a Finance Committee consisting of six (6) qualified voters who shall be appointed by the Select Board, two (2) each annually, for a term of three (3) years, all terms ending on June 30<sup>th</sup> of its respective year. Any vacancy arising may be filled by the Selectmen at any time. Finance Committee members shall not hold any other Town Office or position, except that one member of the Finance Committee shall be a member of the Capital Improvements Committee, one member shall be a member of the Investment Policy Committee, and one member shall be a member of any Regional School District Advisory Committee, or similar, which may provide for a Finance Committee member from its member communities. Further, the Select Board may appoint a Finance Committee member to a Regional School District Advisory Committee, or similar, even if no specific requirement for a Finance Committee is required on the Advisory Committee.

It shall be the duty of the Finance Committee to consider all municipal questions affecting the revenue, indebtedness, or expenditures of the funds of the Town, and for this purpose the committee shall have access to all books and records of the Town. The committee shall confer with and advise the Select Board whenever so requested by the latter.

The Finance Committee shall annually elect a chairman, vice chairman and secretary from its membership. The chairman may call meetings whenever he thinks advisable but shall call meetings at the request of a majority of its then serving members. A quorum for any meeting shall be a majority of its then serving members. They shall meet at least two months prior to the Annual Meeting each year and at least one month prior to any Special Town Meeting, except upon emergency, to prepare recommendations regarding all articles in the warrant. Prior to the Annual Meeting the Town Manager shall submit to this committee the proposed budget for the next ensuing year upon a timetable that coordinates with the needs of the Finance Committee.

## ARTICLE REQUEST FORM

**ARTICLE:** XX Town Meeting/Elections: Votes to be declared by Moderator

**AMOUNT REQUESTED:** N/A

**CONTACT PERSON:** James Blatchford

**PHONE NUMBER:** 978-363-1100 x110

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

The Moderator may take all votes requiring a two-thirds majority in the same manner in which they conduct the taking of a vote when a majority vote is required.

**What factors affect the timing of this purchase?**

N/A

**When should this Article be sunsetted - how long will the project take?**

N/A

**What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)**

N/A

**Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.**

N/A

**Please attach additional pages or other supporting documentation.**

## **XX. TOWN MEETINGS/ELECTIONS**

TOWN MEETING BY-LAW [Adopted at the adjourned session of the Annual Town Meeting, 1968. Approved by the Attorney General April 18, 1968, and posted according to law September 27, 1968.]

Town Meeting shall hereafter be conducted in accordance with the rules of parliamentary practice as set forth in "Town Meeting Time" by Richard B. Johnson, Benjamin A Trustman, Charles Y. Wadsworth, Current Edition.

TOWN MEETING BY-LAW [Adopted at the March 12, 1960, adjourned session of the Annual Town Meeting, amended at the Annual Town Meeting of April 28 and 29, 1980, and amended under Article 6 of the 1991 Annual Town Meeting held on April 29, 1991. Approved by the Attorney General on September 9, 1991, and posted according to law.] Said By-Law to read as follows:

That all Town Meetings in the Town of West Newbury be publicized in the following manner:

By posting attested copies of the Warrant, one at the Town Hall, one at the Town Office Building, one at the G.A.R. Memorial Library, one at the Post Office, and one at the Laurel Grange, and by leaving a copy with the Town Clerk; all of which shall be done at least fourteen days before the date of holding said meeting.

CHECK LISTS BY-LAW [Adopted at the adjourned session of the Annual Town Meeting, 1968. Approved by the Attorney General April 18, 1968, and posted according to law September 27, 1968.]

Voted, that the Town adopt a By-Law requiring the use of voter check lists for admittance to all Town Meetings.

DATE OF ANNUAL MEETING AND ELECTION BY-LAW [Adopted December 18, 1973, amended at the Annual Town Meeting, June 20, 1979. Approved by the Attorney General October 9, 1979, and posted according to law November 26, 1979.]

That the business meeting be held on the Monday preceding the first Monday in May and that the election of officers be held on the first Monday in May.

MOTION BY-LAW [Adopted at the Annual Town Meeting of March 5, 1955. Approved by the Attorney General May 26, 1955, and posted according to law November 18, 1963.]

A motion to table or indefinitely postpone shall be out of order at all Town Meetings.

QUORUM BY-LAW [Adopted at the Annual Town Meeting April 30, 1977. Approved by the Attorney General August 8, 1977, and posted according to law August 15, 1977. Amended at the April 27, 2009 Special Town Meeting, approved by the Attorney General on May 14, 2009 and posted according to law on June 9, 2009]

That the quorum for action on Special Town Meeting articles with appropriations which do not exceed twenty thousand dollars, shall be forty legal voters; for all articles with appropriations which exceed twenty thousand dollars and the Annual Town Meeting, ninety voters shall constitute a quorum.

VOTES TO BE DECLARED BY MODERATOR BY-LAW

The Moderator may take all votes requiring a two-thirds majority in the same manner in which they conduct the taking of a vote when a majority vote is required.



## ARTICLE REQUEST FORM

**ARTICLE:** Revocation of the dedication of revenues to the Opioid Settlement Stabilization Fund

**AMOUNT REQUESTED:** \$3,846.12

**CONTACT PERSON:** Jennifer Walsh, Town Accountant

**PHONE NUMBER:** 978-363-1100 ext 112

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

To see if the town will vote to revoke its acceptance of the fourth paragraph of Massachusetts General Laws Chapter 40, Section 5B, which allows the dedication, without further appropriation, of all of the receipts from settlements on behalf of the Town with persons and entities involved in the sale, distribution and manufacture of opioid products to be effective for the fiscal year beginning on July 1, 2024; and, to transfer prior year settlement funds in the amount of \$3,846.12 that have become part of free cash into a special revenue fund.

**What factors affect the timing of this purchase?**

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

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

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

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

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

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

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

When should this Article be sunsetted - how long will the project take?

N/A

What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)

N/A

Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.

N/A

Please attach additional pages or other supporting documentation.



# Bulletin

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BUL-2023-8

## RECENT LEGISLATION

TO: Local Officials

FROM: Kenneth Woodland, Chief, Municipal Finance Law Bureau

DATE: December 2023

SUBJECT: "AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2023 FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS" Chapter 77 of the Acts of 2023

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To keep you informed of legislative developments, the Division of Local Services ("Division") periodically publishes a **BULLETIN** summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue usually contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the **BULLETIN** instead focuses on a recent legislative change affecting municipal finance found in Chapter 77 of the Acts of 2023 ("Act"), entitled AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2023 FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS. The Act is currently in effect.

§ 8 of the Act amends G.L. c. 40, § 5B, which governs the establishment of stabilization funds and regulates their administration. As is the practice in many cities and towns, municipalities may create a general purpose stabilization fund or a special purpose stabilization fund. In practice, most general purpose stabilization funds are broadly created for any lawful purpose while a special purpose stabilization fund delineates the intent of future expenditures more distinctly. The Act changed the quantum of votes to appropriate funds from special purpose stabilization funds so that it is now a simple majority. The present two-thirds quantum of votes needed for appropriating funds from a general purpose stabilization remains the same. Likewise, a two-thirds vote is still needed to create either stabilization fund or to change its purpose.

§ 9 of the Act amends G.L. c. 44, § 53, which governs municipal receipts, in the following two ways.

First, Clause 2 has been amended. Presently, a municipal or district department in charge of property that was damaged and for which the municipality or district receives insurance proceeds or restitution payments of \$150,000 or less could spend the monies, without appropriation and with the approval of the chief executive officer, to replace or repair the property. In many cases, however, that replacement or repair must be made immediately. The change now allows spending for this purpose in advance of the monies being received, for amounts \$150,000 or less. However, if the monies are not received by the close of the fiscal year after the fiscal year in which the damage occurred, the municipality must report the same in the determination of the applicable annual tax rate or otherwise make provision therefor. The amendment is patterned after the change made by the Municipal Modernization Act to G.L. c. 44, § 53A, which allows spending in advance of certain grant funds.

Second, new Clauses 4 and 5 have been added. Generally, all money received or collected from any source by a city, town or district belongs to its general fund and can only be spent after appropriation unless a general or special law provides an exception, i.e., expressly restricts use for a particular purpose or allows expenditure by a department or officer without appropriation. This general rule of municipal finance occasionally presents communities with accounting and procedural difficulties in situations where an unexpected, conditional receipt is received. Such receipts, by law, would become part of the general fund, eventually close and become part of the next year's free cash certification. When it becomes part of free cash, the original restrictions on the funds become muddled, as under current law they must sit in an available fund that can be appropriated for any lawful purpose. Additionally, this process can take several months and many times these one-time monies are intended for immediate expenditure for their specific purpose. The new Clauses 4 and 5 create exceptions to this general rule. With the approval of the Director of Accounts, in certain circumstances, both clauses allow certain one-time monies to be reserved in a special revenue fund, thereby not closing to fund balance at the end of the fiscal year and not becoming part of the free cash certification. Clause 4 does so for monies received for one specific purpose and can be spent without further appropriation, while Clause 5 does so for monies received for multiple purposes and requires appropriation. In both scenarios, there must an authorization from the Director of Accounts and is limited to one-time, unanticipated receipts that affect multiple communities.

To see how this change, pursuant to Clause 4, will impact opioid settlement receipts, please see Bulletin 2023-7. The Bulletin further discusses Section 197 of the Act which allows a community to consolidate all monies previously received for this purpose into the special revenue fund in the ways described therein.

Next, § 10 of the Act inserts new section 53K into G.L. c. 44. Municipalities often enter into host or mitigation agreements with developers or other entities, including cannabis establishments and casinos, to address the impacts of new development or location of a facility within the city or town and receive cash payments to mitigate these impacts. In addition, a developer may make a cash payment in lieu of undertaking a particular condition or obligation required by a zoning or other permitting by-law or ordinance, or a party renting municipal property may make payments in addition to the lease. Examples include a developer of a commercial property making a payment required under the town's zoning bylaw in lieu of constructing sufficient parking spaces with the monies to be used by the town for the acquisition, improvement and maintenance of municipal parking; or a cell phone company that is leasing town owned property for its equipment agreeing to give the municipality a "one-time payment" in addition to its lease. Under current municipal finance law, these mitigation payments or regulatory exactions are general fund monies that must be appropriated before they can be used for the dedicated

purposes for which they are given and received. G.L. c. 44, § 53. The parties often try to characterize the monies as gifts, so as to be able to spend them without appropriation, but they are not gifts within any ordinary meaning of the term. The new § 10 addition of Section 53K allows communities to separately account for such payments in a special revenue fund and spend them for the dedicated purposes without further appropriation.

Lastly, § 205 of the Act allows a city or town to amortize over fiscal years 2025 to 2027 the amount of its fiscal year 2024 major disaster related deficit. To do so, the select board or, in a city, the council, with the mayor's approval when required by law, must adopt a deficit amortization schedule before setting the municipality's fiscal year 2025 tax rate. The amortization process will be comparable to the process that was used to amortize snow related deficits in 2015. Examples of a major disaster include flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property. To utilize this section, there must be a declaration of emergency, either locally or by the Governor, and an approval to expend for the liabilities incurred by the Director of Accounts. DLS will be providing further guidance on this process.

## ARTICLE REQUEST FORM

**ARTICLE:** Establish Capital Stabilization Fund pursuant to MGL Ch. 40 Sec. 5B

**AMOUNT REQUESTED:** n/a

**CONTACT PERSON:** Angus Jennings, Town Manager

**PHONE NUMBER:** 978-363-1100 ext. 115

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

Over many years, the Town has largely considered the existing Stabilization Fund to be a Capital Stabilization Fund. However, the existing Stabilization Fund is a general purpose fund, and its use is not restricted to Capital projects. It is proposed to establish a separate Capital Stabilization Fund - which would be so restricted - and then, in subsequent Town Meetings, to transfer and/or appropriate an amount of funds sufficient to satisfactorily finance the Town's long-term Capital Improvements Program.

**What factors affect the timing of this purchase?**

The Town Manager views this as largely a housekeeping item, and would result in a chart of accounts that more accurately represents to taxpayers what balances are restricted for Capital projects and what balances may legally be appropriated (by Town Meeting) for any lawful purpose. The current situation is not a "problem", and could continue with no ill effects for the foreseeable future. However, in the event that Town Meeting were asked to consider a non-capital expenditure from the current Stabilization Fund before the account structure is changed, it could result in voter confusion or surprise that the current Stabilization Fund is not restricted to Capital projects. The Finance Committee Chair has identified the creation of a separate Capital Stabilization Fund as a high priority for his Committee.

**When should this Article be sunsetted - how long will the project take?**

n/a

**What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)**

None

**Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.**

None

**Please attach additional pages or other supporting documentation.**

## ARTICLE REQUEST FORM

**ARTICLE:** REDUCTION OF PROPERTY TAX OBLIGATION OF VETERAN IN EXCHANGE FOR VOLUNTEER SERVICES

**AMOUNT REQUESTED:** N/A

**CONTACT PERSON:** Town Treasurer

**PHONE NUMBER:** 978-363-1100 x114

**Why should the Town make this purchase? What needs will be met? Who will benefit?**

Similar to how the Town allows residents over 65 to volunteer in Town to help reduce their tax bill in exchange for volunteering in Town Offices, the acceptance of MGL c. 59 s. 5N would allow veterans in Town to do the same.

**What factors affect the timing of this purchase?**

N/A

**When should this Article be sunsetted - how long will the project take?**

N/A

**What ancillary costs do you anticipate? (Maintenance, Insurance, Training, etc.)**

N/A

**Does this Article involve improvement, preservation or creation of tangible Town-owned assets and projects which 1) have useful life of at least five years; 2) cost over \$20,000 and or 3) for which the Town is authorized to borrow funds? If so, please confirm that this item is on the Capital Improvements Committee Schedule for future capital investments.**

N/A

**Please attach additional pages or other supporting documentation.**

<b>Part I</b>	ADMINISTRATION OF THE GOVERNMENT
<b>Title IX</b>	TAXATION
<b>Chapter 59</b>	ASSESSMENT OF LOCAL TAXES
<b>Section 5N</b>	REDUCTION OF PROPERTY TAX OBLIGATION OF VETERAN IN EXCHANGE FOR VOLUNTEER SERVICES

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Section 5N. In any city or town which accepts this section, the board of selectmen of a town, or in a municipality having a town council form of government, the town council or the mayor, with the approval of the city council in a city, may establish a program to allow veterans, as defined in clause Forty-third of section 7 of chapter 4 or a spouse of a veteran in the case where the veteran is deceased or has a service-connected disability, to volunteer to provide services to that city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of that veteran on the veteran's tax bills and that reduction shall be in addition to any exemption or abatement to which that person is otherwise entitled; provided, however, that person shall not receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for the services provided pursuant to that reduction; and provided further, that the reduction of the real property tax bill shall not exceed \$1,500 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total



amount by which the real property tax has been reduced and to provide a copy of that record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of that record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. The cities and towns shall have the power to create local rules and procedures for implementing this section in a way that is consistent with the intent of this section. Nothing in this section shall be construed to permit the reduction of workforce or otherwise replace existing staff.

The amount by which a person's property tax liability is reduced in exchange for the volunteer services shall not be considered income, wages or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws. While providing such volunteer services, that person shall be considered a public employee for the purposes of chapter 258 and those services shall be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

A city or town, by vote of its legislative body, subject to its charter, may adjust the exemption in this clause by: (i) allowing an approved representative for persons physically unable to provide such services to the city or town; or (ii) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$1,500.

Annual OR Special Warrant Articles - Spring 2024 Town Meeting						Recommendations					
#	Article	Amt (if \$) DRAFT	Sponsor	Form Received?	Add'l Backup Info Received?	Date of initial FinCom review	Select Board	FinCom	Rationale	Sunset Date (if applicable)	Notes
18	<b>CPA Article:</b> Fund maintenance/clean-up of Town-owned cemeteries - favorably recommended by CPC 6-0 on 2/22/24	\$ 4,000	Historical Comm	Y	Y	3/13/24					
21	Replace Fire Pumper Tanker	\$ 560,000	BOFE	Y	Y	3/13/24					
22	Rocks Village Bridge warning signals	TBD	Town Manager	Y	Y	3/13/24					
34	Public Safety Complex, interior/exterior improvements	\$ 75,000	DPW/Facilities	Y	Y	2/20/24; and 3/13/24	table pending more info				
37	Page School standpipe installation (engineering/design)	\$ 30,000	Pentucket/DPW	Y	Y	2/20/24; and 3/13/24					
38	Page School: study design/cost to bring elevator into ADA compliance	TBD	Pentucket/DPW	Y	Y	3/13/24					
39	Page School: engineering/design re internal site circulation, lighting	TBD	Town Manager	Y	Y	3/13/24					
53	Proposed amendments to Hunting Bylaw	n/a	Select Board	Y		3/13/24					
54	Proposed amendments to Animal Bylaw	n/a	Select Board	Y		3/13/24					

Annual OR Special Warrant Articles - Spring 2024 Town Meeting						Recommendations					
#	Article	Amt (if \$) DRAFT	Sponsor	Form Received?	Add'l Backup Info Received?	Date of initial FinCom review	Select Board	FinCom	Rationale	Sunset Date (if applicable)	Notes
12	Appropriation of PEG Reserved Revenues under MGL c.44 s.53F3/4	TBD	CAC	Y		3/20/24					CAC expected to meet on 3/7/24
16	<b>CPA Article:</b> Funding for Pickleball feasibility study - favorably recommended by CPC 6-0 on 2/22/24	\$ 30,000	Select Board	Y	Y	3/20/24					amt increased at CPC mtg on 2/22/24
48	Supplemental funding for MBTA Communities consulting (if needed)	TBD	Town Manager	Y		3/20/24					
49	Proposed Zoning Amendment: Adopt MBTA Communities overlay district	n/a	Planning Board	Y	Y	3/20/24					Planning Board hearing 3/19
50	Proposed adoption of Wetlands Bylaw	n/a	ConCom	Y	Y	3/20/24					
57	Proposed amendments to Zoning Bylaws: Definitions	n/a	Bldg. Inspector	Y	Y	3/20/24					

Annual OR Special Warrant Articles - Spring 2024 Town Meeting						Recommendations					
#		Amt (if \$) DRAFT	Sponsor	Form Received?	Add'l Backup Info Received?	Date of initial FinCom review	Select Board	FinCom	Rationale	Sunset Date (if applicable)	Notes
3	School Stabilization Fund transfer	\$ 200,000	Town Manager	Y		3/27/24					
4	FY25 Town Operating Budget	TBD	FinCom	n/a		3/27/24					
5	Transfer Free Cash to reduce FY25 tax rate	TBD	Town Manager	Y	Y	3/27/24					
7	FY25 Water operating budget	TBD	BOWC	Y		3/27/24					
14	<b>CPA Article:</b> Allocate and/or reserve Community Preservation Fund annual revenues	TBD	CPC	Y		3/27/24					
15	<b>CPA Article:</b> Transfer CPA Housing Reserve funds to Affordable Housing Trust - <i>pending favorable review/recommendation by CPC</i>	TBD	AHT / SB	Y	Y	3/27/24					
17	<b>CPA Article:</b> Sawmill Brook trails, design and permitting - <i>pending favorable review/recommendation by CPC; to be taken up by CPC on 3/21/24</i>	TBD	Select Board	Y	Y	3/27/24					
20	Appropriation and/or Debt Authorization for Middle Street Bridge	TBD	Town Manager	Y	Y	3/27/24					
31	Supplemental funding for telecom upgrades at Town Offices, Public Safety Complex and Library	TBD	Town Manager	Y	Y	2/20/24; and 3/27/24	table pending more info				
32	Town Offices Electronic Keying System	\$ 65,000	DPW/Facilities	Y	Y	2/20/24; and 3/27/24	table pending more info				amt increased at FC/SB mtg
35	Replace Water Pump at Wellfield	\$ 44,000	BOWC	Y	Y	3/27/24					
43	Unbudgeted Personnel Costs, FY24-25	TBD	Town Manager	Y		3/27/24					
44	Snow & Ice deficit (amount TBD)	TBD	DPW/Highway	Y		3/27/24					
45	Unpaid FY23 Bills	TBD	Town Manager	Y	Y	3/27/24					
46	Funds for site testing for potential water source(s)	\$ 50,000	Town Manager	Y		3/27/24					
52	Proposed amendments to General Harbor Regulations Bylaw	n/a	Select Board	Y		3/27/24					

Annual OR Special Warrant Articles - Spring 2024 Town Meeting						Recommendations				
# (DRAFT) Article	Amt (if \$) DRAFT	Sponsor	Form Received?	Add'l Backup Info Received?	Date of initial FinCom review	Select Board	FinCom	Rationale	Sunset Date (if applicable)	Notes
51	n/a	Town Manager	Y	Y	TBD					
62	\$ 100,000	Citizen Petition	n/a	Y	TBD					
63	n/a	Citizen Petition	n/a	Y	TBD					
24	\$ 38,000	DPW/Facilities	Y	Y	2/20/24			CW - RP 3-0 to remove from warrant		
27	\$ 75,000	Pentucket/DPW	Y	Y	2/20/24			CW-WR 3-0 to remove from warrant		
30	\$ 41,540	DPW/Highway	Y	Y	2/20/24			CW-RP 3-0 to remove from warrant		
33	\$ 120,000	DPW/Facilities	Y	Y	2/20/24			CW-WR 3-0 to remove from warrant		agreed to postpone for a future Town Meeting
42	\$ 12,000	DPW/Facilities	Y		2/20/24			CW-RP 3-0 to remove from warrant		funds for work can be found in operating budget
47	\$ 7,995	BOWC	Y	Y	n/a					Withdrawn
58	n/a	Select Board	Y		n/a					Not ready for this cycle

Notes:

Numbering does **not** correspond to order or numbering that will appear on Town Meeting warrants.

Cells shaded in green indicate that the materials have been added to PDF info packet.

Cells shaded in blue are recommended/requested for STM, not ATM.