

April 28, 2014

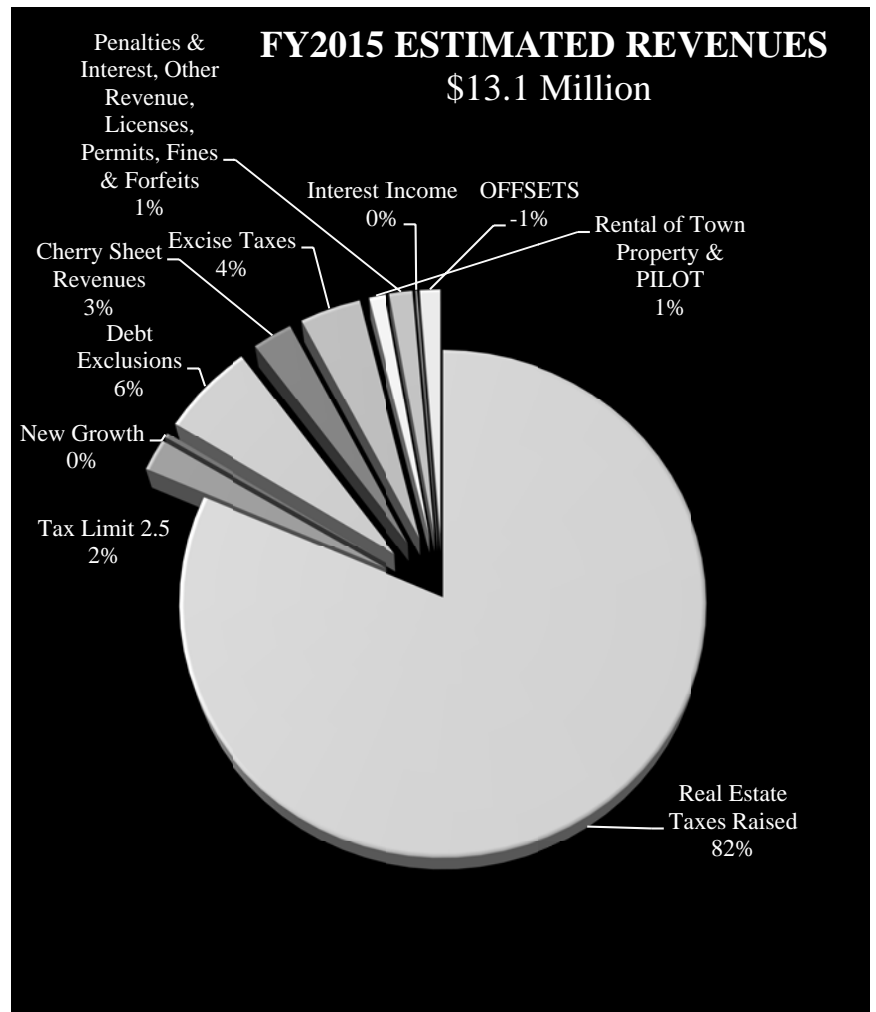
Dear Fellow Residents of West Newbury:

We have prepared this booklet to assist you in making informed decisions on this year's warrant articles. The articles of the Special Town Meeting are requests to be included in the Town's budget for the fiscal year ending June 30, 2014. The articles presented on the Annual Town Meeting Warrant are requests for expenditures in addition to the Town's annual budget for fiscal year ending June 30, 2015. The Finance Committee has reviewed each of these articles and reports to you our recommendation to approve or disapprove each article, together with our reasons.

We began this budget year with the plan to give the voters greater insight into not only where the Town's money is going, but also where it comes from. Knowing how much revenue is available allowed us to prepare a budget that stayed within the Town's means. By so doing the Town should be able to accommodate a \$335,000 (5%) increase in education assessments without needing a Proposition 21/2% override. We maintain a strong position of Free Cash, contribute to Other Post Employment Benefits, and fund capital expenditures via a healthy Stabilization Account. Many people contributed to the successful development of this budget. They all deserve credit including the Finance Director, the Board of Selectman, the Department Heads, other Town Boards and Committees, members of the Pentucket Regional School Committee and the School Administration.

So where does the money come from? The largest piece will come from real estate taxes \$11,624,000. An additional \$832,000

in real estate taxes will be levied to pay for previously approved general overrides for bond issues such as the Page School repairs. Approximately, \$885,000 will come from fines, licenses, motor vehicle excise



taxes and the like. The Commonwealth will contribute perhaps \$346,000. Factoring in other small adjustments mandated by the state there will be about \$13,509,000 to pay for the workings of the Town.

In addition, the Town has three other significant sources of cash that can be used.

- The Free Cash account is basically revenue collected by the Town or refunded to the Town that has not been spent at the end of a fiscal year. Our present Free Cash account holds \$1,455,035.28. If all the proposed articles that will use Free Cash, totaling \$763,208.71, are passed a balance of \$691,826.57 will be left in that account.
- The Stabilization account is funded annually to pay for large capital expenses. There is \$832,247.97 in this account.
- The Community Preservation Account containing \$2,054,540.63 can be used for specific expenditures falling in its jurisdiction.

These are the Town's savings and reserve accounts that cannot be tapped out all at once. They provide a cushion for large expenditures. Strong balances in these accounts also provide confidence to lenders when the Town does need to borrow money. West Newbury pays a very competitive bond rate considering it is a small town.

By knowing how much we have to spend and through the hard work of Town employees, they have been able to maintain needed services with minimal and in some cases zero annual budget increases. This has allowed the Town to absorb changes to the Town's education assessment, not related to the Page School, without large tax increases. We have added a glossary of common terms used at Town meeting to make the experience slightly less confusing. Please enjoy reading our booklet.

"The only difference between a tax man and a taxidermist is that the taxidermist leaves the skin."
–Mark Twain

Role of the Finance Committee: The Finance Committee is an appointed, standing committee consisting of six qualified voters. The Finance Committee is specifically chartered with the following responsibilities:

- Prepare recommendations regarding all articles in the warrant, especially those involving the appropriation of money.
- 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.
- Present the annual budget to the Town.
- Confer with and advise the Board of Selectmen whenever so requested.

- One member of the Finance Committee shall be a member of the advisory Capital Improvements Committee and one member shall be a member of the advisory Investment Policy Committee.
- Authorize transfers from the Reserve Fund.
- Authorize year-end budget line item transfers.
- Declare a snow emergency to allow deficit spending of the snow removal budget.

In addition to these statutory responsibilities, the Finance Committee serves as both liaison between general government and the Town, as well as, a watchdog of general government. The separation of the Finance Committee from the Executive branch (Board of Selectmen) provides an important check and balance function for the citizens of West Newbury.

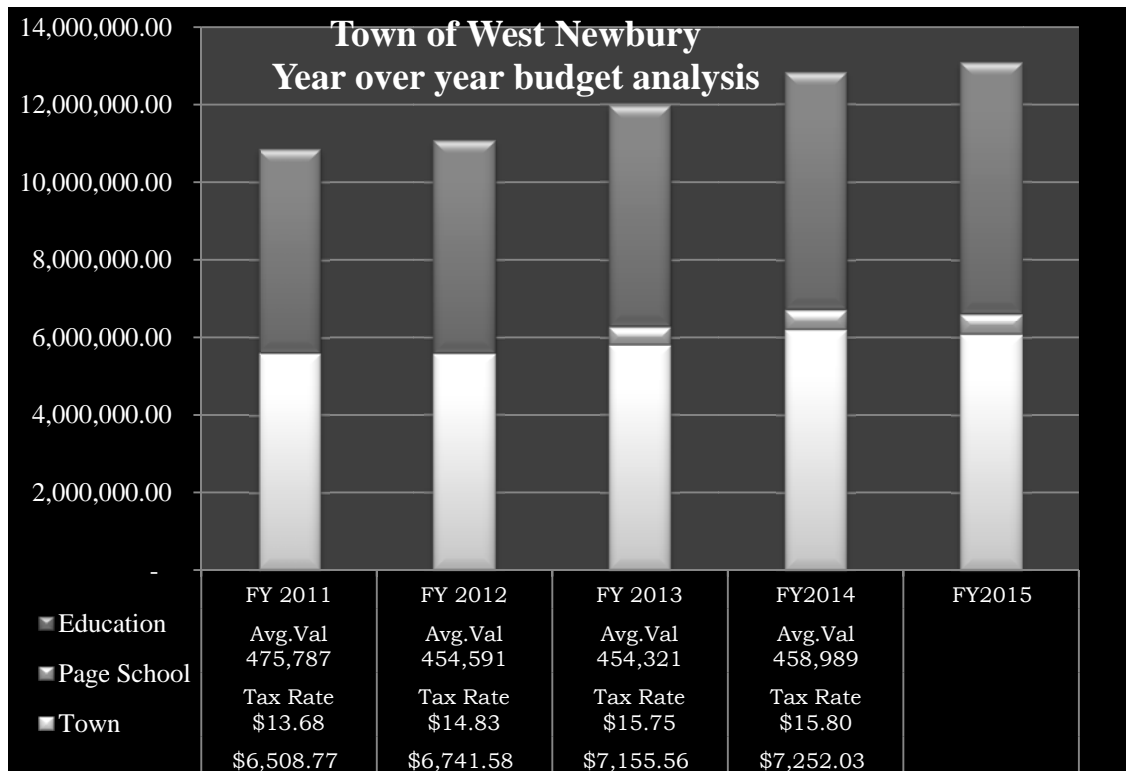
The Finance Committee usually meets Monday evenings at 7:00 p.m. at the 1910 Building, or as posted. We welcome your participation.

The West Newbury Finance Committee

David Archibald, chair
Sherrie Gadd, vice chair
Frank Sisto, secretary
Carroll Winch
Kymberly Codair
Scott Fallavollita
Warren Sproul, ex officio
Elisa Grammer, administrative assistant

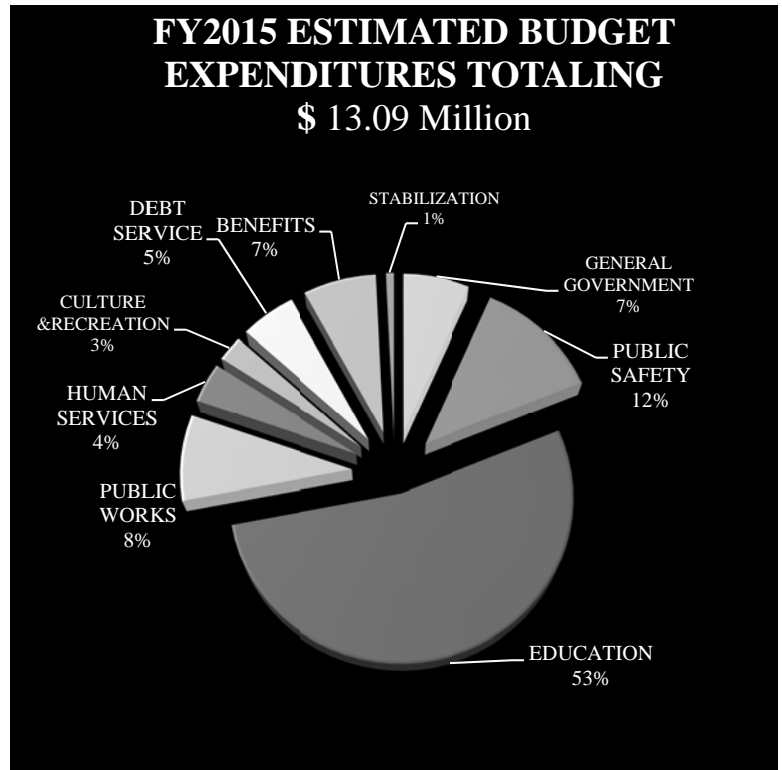
GLOSSARY & BUDGET OVERVIEW

1. **Article:** The topic to be considered and voted at Town Meeting.
2. **Assessment:** The Board of Assessors judgment of the value of a property.
3. **Bond:** A means to raise money through the issuance of debt. The Town (borrower) promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.



4. **Capital Expenditure:** An expense for a tangible asset or project that costs at least \$10,000 and has a useful life of at least 5 years.
5. **Chapter 70:** The Chapter of Massachusetts law that governs the funding of the schools. The formula is designed to distribute state aid to help establish educational equity among municipal and regional school districts. It is also the name for the largest part of state funding to schools.
6. **Chapter 90:** The Chapter of Massachusetts law that governs the funding of roads and highway improvements. It is also the common name for the largest part of state funding to highways.
7. **Cherry Sheet:** State aid to the Town, so called as they used to be printed on red paper.
8. **Credit Rating:** The evaluation given by lenders indicating the Town's ability to repay a Loan or Bond. A good credit rating allows the Town to borrow at a lower interest rate.
9. **Free Cash:** Funds remaining from the operations of a previous fiscal year (June 30) which may be appropriated after they have been certified by the Massachusetts Department of Revenue. These include unspent appropriations and revenue collected in excess of estimates.

10. **Levy:** The revenue the Town can raise through real and personal property tax and motor vehicle excise taxes.
11. **Levy Limit:** The maximum tax amount the Town can levy in a given year. The limit can grow 2 ½% of the prior year's levy limit plus new growth and any overrides.
12. **New growth:** The taxing capacity and thereby revenue added by new construction and other increases in the property tax base.
13. **Operating Expenses:** The budget for routine, recurring expenses during the fiscal year starting on July 1 through June 30. It includes all labor and expenses. Typical examples are Police and Fire Department salaries, the Town's assessment from the Pentucket Regional School District, road repairs, snow removal and the solid waste pickup (trash) contract.
14. **Override:** Proposition 2 ½ allows a Town to increase the Town's taxes greater than 2 ½% by one of 3 methods, if approved by the voters:
- Capital Outlay Expenditure Override—allows override of Prop 2 ½, only for a one-time purchase.
 - Debt Exclusion Override—allows override of Prop 2 ½ only for the term of the debt repayment schedule.
 - General Override—increases the total tax beyond 2 ½% permanently.
15. **Pension Obligations:** Contributions to the Essex Regional Retirement Board and to the other post-employment benefits (OPEB) for eligible Town employees to pay for negotiated benefits.
16. **Pentucket Regional School District (PRSD) Assessment:** What the Town must pay to the PRSD each year for the schools. It includes:
- Minimum contribution (for FY 2015 - \$5,064,710) established by the Massachusetts Department of Education based on Town demographics, real estate values, and income.
 - Remainder of operating budget of the PRSD, which is calculated based on the number of West Newbury pupils in the district (\$1,148,731).
 - Capital assessment is the district wide debt service on borrowing also apportioned based on the number of West Newbury pupils in the district and some Green Repair town specific debt and reimbursements (\$171,195).
 - Town specific assessment is debt service on borrowing for the Page School (\$426,685).



17. **Proposition 2 ½:** The state law that limits the amount of increase in total real estate taxes, which the Town may assess, to a maximum of 2 ½% per year on existing properties. It does not include taxes that may be levied on new construction or additions (so called new growth).
18. **Raise and Appropriate:** Town Meeting authorization to expend a certain amount of money for a specific purpose by raising that amount of taxes to pay for that expenditure.
19. **Sources of Revenue:** Local receipts collected by the Town such as boat and auto excise tax taxes, fines and interest, real estate property taxes, state aid and grants.
20. **Stabilization Account:** A general or special purpose savings account deposited into or withdrawn from at Town Meetings with a 2/3 vote. West Newbury uses this account to save for capital expenditures.

FISCAL IMPACT FOR TAXPAYERS

Calculations are estimates based on 1,344 single family households for the town, using a median house valuation of ~\$460,000. Adjust house valuation accordingly to assess the individual tax impact on your household.

Raise and Appropriate: = Impact on Taxes to Be Collected in the Future
Transfer from Free Cash: = Impact on Taxes Already Collected by the Town

FINANCIAL IMPACT OF ANNUAL TOWN MEETING ARTICLES

Art # Page #	Article Description	Requested By	Amount Requested	Estimated FY 2015 Property Tax Impact	Comments
ATM 1 p. 1	Town election		NA	NA	NA
ATM 2 p. 1	Elected or appointed Board of Assessors	Board of Selectmen	NA	NA	NA
ATM 3 p. 1	To hear and act upon the reports of Town officers and committees		NA	NA	NA
ATM 4 p. 2	Amend the language to amend the date of the Annual Town Meeting	Board of Selectmen	NA	NA	NA
ATM 5 p. 2	Amend the Date of Annual Town Meeting	Town residents	NA	NA	NA
ATM 6 p. 2	Set aside for conservation purposes a parcel of land near Ferry Landing	Town residents	NA	NA	NA
ATM 7 p. 2	Rescind authorization permitting the Board of Selectmen to enter into an agreement to "Ferry Park" property	Board of Selectmen	NA	NA	NA

ATM 8 p. 3	Determine sum of money the Town will raise and appropriate for defraying the expenses of the Town		Board of Selectmen		NA		NA	Article ratifying the budget, 2.1% increase over prior year
ATM 9 p. 11	Instructions, rules, and regulations the town may wish to impose on the Board of Water Commissioners.		Board of Water Commission		NA		NA	NA
ATM 10 p. 11	Budget authorization for Water Department		Board of Water Commission		\$627,788.00		\$0.00	Monies to be collected in FY 2015, through water bills
ATM 11 p. 11	Raise and appropriate \$180,000.00 and transfer \$120,000.00 from available funds to be added to the Stabilization Fund		Board of Selectmen		\$300,000.00		\$133.92	Collected previously \$89.28 (\$120,000 free cash), \$133.92 new taxes (\$180,000 raise and appropriate)
ATM 12 p. 11	Funding Septic Loan Revolving Account for the repayment of debt service		Board of Health		\$21,191.73		\$0.00	Self-funding account, but needs the allocation in advance
ATM 13 p. 12	Transfer to pay the debt service associated with the Dunn Property Acquisition		Board of Selectmen		\$113,400.00		\$0.00	Paid for through grant funding
ATM 14 p. 12	Pay Veterans' Benefits in anticipation of reimbursement by the Commonwealth		Board of Selectmen		\$26,548.00		\$0.00	Revolving account which gets reimbursed 75% by the state (\$35,398 * .75 = \$26,548)
ATM 15 p. 12	Transfer to the Community Preservation annual revenues in the amounts recommended by the Community Preservation Committee		Community Preservation Committee		\$214,374.00		*	*
ATM 16 p. 13	Re-authorization the Summer Recreation Revolving Fund for the Park and Recreation Commission		Park and Recreation Committee		\$35,000.00		\$0.00	Self-funding account
ATM 17 p. 13	Transfer to fund the Page School Phase II debt with an amortized amount of Bond		Finance Director		\$1,872.91		\$0.00	Refunded from bond premium, (\$1.39)
ATM 18 p. 14	Transfer funding Cable Advisory Expense Account		Board of Selectmen		\$50,000.00		\$0.00	Collected through cable bill, 1.5% surcharge
ATM 19 p.14	To see if the town will vote to have elected Board of Assessors become an appointed Board of Assessors		Board of Selectmen		NA		NA	NA
ATM 20 p. 15	Authorize the Board of Selectmen to negotiate and enter into a payment in lieu of tax agreement ("PILOT")		Board of Selectmen		NA		NA	NA

FINANCIAL IMPACT OF SPECIAL TOWN MEETING ARTICLES

Art # Page #	Article Description	Requested By	Amount Requested	Estimated FY 2015 Property Tax Impact	Comments
STM 1 p. 17	To hear and act upon the reports of Town officers and committees		NA	NA	NA
STM 2 p. 17	Transfer from the Water Enterprise Fund Free Cash Account to upgrade the well field	Board of Water Commission	\$325,000.00	\$0.00	Monies already collected through water bills, transfer from Water Free Cash
STM 3 p. 17	Transfer to Water Enterprise Fund Free Cash for proposed bedrock well located at the existing well field	Board of Water Commission	\$6,400.00	\$0.00	Monies already collected through water bills, transfer from Water Free Cash
STM 4 p. 18	Transfer from Water Enterprise Fund Free Cash Account to the Water Enterprise Stabilization Fund	Board of Water Commission	\$33,000.00	\$0.00	Monies already collected through water bills, transfer from Water Free Cash
STM 5 p. 18	Raise and appropriate and/or transfer for road improvements	DPW	\$175,000.00	\$0.00	Collected previously, \$130.21
STM 6 p. 18	Purchase and equip a dump truck, plow, and sander	DPW	\$157,000.00	\$0.00	Collected previously, \$116.82
STM 7 p. 19	Transfer from available funds to fund the snow and ice deficit	DPW	\$90,602.71	\$0.00	Collected previously, \$67.41
STM 8 p. 19	Transfer from Community Preservation Act to replace windows in the GAR Memorial Library	DPW, Community Preservation Committee	\$112,000.00	*	*
STM 9 p. 19	Transfer to the Cable Advisory Expense Account	Cable Advisory Committee	\$15,000.00	\$0.00	Collected through cable bill, 1.5% surcharge.
STM 10 p. 20	Transfer from Community Preservation Act for Page School repairs	DPW	\$538,000.00	*	*
STM 11 p. 20	Transfer from available funds for kitchen equipment and related work at Page School	DPW	\$50,000.00	\$0.00	Collected previously, \$37.20
STM 12 p. 20	Transfer from Community Preservation Act to work on the Riverbend Trail Boardwalk and Bridge	Open Space Committee	\$7,000.00	*	*

STM 13 p. 21	Purchase a Conservation Restriction for parcel of land off Pikes Bridge Road		Community Preservation Committee, Open Space Committee, Essex County Greenbelt	\$25,000.00	*	*
STM 14 p. 21	Fund a deficit in the Town's 911 Training Grant Fund		Finance Dept.	\$128.00	\$0.00	Collected previously, \$0.10
STM 15 p. 22	Roof and boiler replacement project, including the payment of all costs incidental or related thereto, at the District Middle School		Board of Selectmen	\$1,668,387.00 total for all 3 towns	\$0.00	This represents a district wide cost, 26.093% of which is to be borne by West Newbury and reflected in STM Article 21
STM 16 p. 22	Amend purpose of borrowing to pay project costs for the repair of deficient building and grounds, including land acquisition and the payment of all incidental costs		Pentucket Regional School District	\$800,000.00 total for all 3 towns	\$0.00	Repurposing of a district wide borrowing, \$155 divided by a 20 year indebtedness
STM 17 p. 23	Replacement of kitchen equipment and related renovation to the District's Helen R. Donaghue Elementary School in Merrimac, Massachusetts		Board of Selectmen	\$250,000.00	\$0.00	Approval for Merrimac to borrow money
STM 18 p. 23	Athletic field improvements, acquisition of land, and construction and development of the athletics plan		Board of Selectmen	\$1,400,000.00 total for all 3 towns	\$0.00	This is a district wide borrowing, \$271 divided by a 20 year indebtedness
STM 19 p. 24	Change wording in the Pentucket Regional School District, Regional Agreement, Section XIII, Section A, Incurring Debt		Board of Selectmen	NA	NA	NA
STM 20 p. 25	Amend Section XIII of the Regional Agreement by adding at the end, the following [Section B]		Board of Selectmen	NA	NA	NA
STM 21 p. 25	Repair of the boilers and roofing at the Pentucket Middle School in lieu of the Town's share of borrowed funds authorized by the Pentucket Regional School District		Pentucket Regional School District	\$260,930.00	\$0.00	Collected previously, \$194.14

*The average taxpayer will pay approximately \$167.79 total for all CPC funding per year. The taxpayer impact of individual projects is impossible to calculate as the amount of matching funds from the state varies markedly year to year and there is an exemption for the first \$100,000 of valuation.

**TOWN OF WEST NEWBURY
COMMONWEALTH OF MASSACHUSETTS
WARRANT - ANNUAL TOWN MEETING – MONDAY, April 28, 2014**

Essex, ss.

To any of the Constables of the Town of West Newbury.

In the name of the Commonwealth, you are hereby required to notify and warn all the inhabitants of the Town of West Newbury, who are qualified to vote in the elections and Town affairs, to meet at the Annex at 379 Main Street, at 7:00 p.m. on Monday, April 28, 2014 to act upon or take any other action relative to all but the first two of the following articles.

Also to meet in the Annex at 379 Main Street on Monday, May 5, 2014 to act on Article 1 which calls for the election of Town Officials and Article 2 which calls for the Town to vote to have its elected Board of Assessors to become an appointed Board of Assessors. Polls will be open at 7:00 a.m. and will close at 8:00 p.m.

GENERAL GOVERNMENT MATTERS

ARTICLE 1. To give their votes to the election of the following offices:

<u>Position</u>	<u>Term</u>
Selectman	Three Years
Assessor	Three Years
Water Commissioner	Three Years
School Committee	Three Years
Library Trustees (3)	Three Years
Planning Board	Five Years
Park & Recreation Commissioner	Three Years
Board of Health	Three Years
Housing Authority	Five Years

ARTICLE 2. Question: “Shall the Town of West Newbury vote to have its elected Board of Assessors become an appointed Board of Assessors of the Town.” Said change to be implemented in Fiscal Year 2015.

Selectmen Recommendation::

See ATM Article 19

FinCom Recommendation:

Approve: 6-0-0

Rationale: *This article will be a ballot question allowing the Town to vote at the Town election on changing the Bylaws to change the Board of Assessors from an elected to an appointed Board. This is further described in ATM Article 19.*

ARTICLE 3. To hear and act upon the reports of Town officers and committees.

ARTICLE 4. To see if the Town will vote to amend the West Newbury Town Bylaws, Section XX, “Town Meetings/Elections” Section “Date of Annual Town Meeting and Election By-Law” by deleting, “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.” and inserting in its place, “That the business meeting of the Annual Town Meeting shall be held on the first Saturday in May, and that the election of officers be held on the Tuesday following the first Saturday in May.” By request of the Board of Selectmen.

Selectmen Recommendation::

Approve 3-0-0

FinCom Recommendation:

Approve: 6-0-0

Rationale: *The Town is asked to consider changing the annual meeting from a Tuesday evening to a Saturday morning, which would carry with it a change in the date of the election of Town officers. It is hoped that this will enable citizens including families with children and seniors to more easily attend.*

ARTICLE 5. “To see if the Town will vote to amend the West Newbury Town Bylaws, Section XX. Town Meetings/Election: Date of Annual Town Meeting and Election bylaw adopted December 18, 1973, amended at the Annual Town Meeting, June 20, 1979, by striking ‘That the business meeting be held on the Monday Preceding the first Monday in May’ and inserting instead: ‘That the business meeting be held on two Saturdays preceding the First Monday in May.’” Said change to be implemented in Fiscal Year 2015. By petition of Town residents.

Selectmen Recommendation::

No action: 3-0-0

FinCom Recommendation:

No action: 6-0-0

Rationale: *See prior article.*

ARTICLE 6. “To see if the Town will vote to set aside for conservation purposes as a passive green Park that parcel of land that was transferred to ‘The Inhabitants Of The Town Of West Newbury’ on August 3, 1960, as specified in Book 4702 at Page 101, at the Southern Essex District Registry Of Deeds, and which is bounded by Church Street, Bridge Street and Ferry Lane. Said parcel of land hereafter shall be formally designated as ‘Ferry Lane Park’ and shall be subject to the provisions of Article 97 of the Massachusetts State Constitution in perpetuity.” By petition of Town residents.

Selectmen Recommendation::

Disapprove: 2-1-0

FinCom Recommendation:

Disapprove: 6-0-0

Rationale: *Town residents have petitioned the Town to set aside the small triangular piece of land as defined in the article above. Designating this parcel as conservation land will render it untouchable for any purposes. FinCom does not see any compelling reason to commit such a unique piece of land to such a restriction in perpetuity.*

ARTICLE 7. To see if the Town will vote to rescind the authorization granted by the motion on Article 53 of the West Newbury Annual Town Meeting of 1967 held on March 4, 1967, which authorization permitted the Board of Selectmen to enter into an agreement with the Public Access Board of Massachusetts Division of Water Resources for the construction of a boat ramp and related parking facilities on property of the Town commonly referred to as “Ferry Park”, or take any other action pursuant thereto. By request of the Board of Selectmen.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 2-0-1
Approve: 6-0-0

Rationale: *This article removes authority from the Board of Selectmen to enter into an agreement with the Mass Division of Water Resources to construct facilities around the Ferry Park area. There is a plausible argument to be made on both sides of this debate. On one side, townspeople in 1967 voted their will to empower the Selectmen to be the decision makers on the project. To the other side, a vote was taken 45 years ago. With the passage of time, the authority granted in 1967 warrants reconsideration based on current circumstances.*

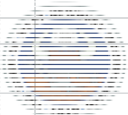
ARTICLE 8. To determine what sums of money the Town will raise and appropriate for defraying the expenses of the Town for the ensuing fiscal year and for the payment of Town debt. By request of the Board of Selectmen.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 5-0-1

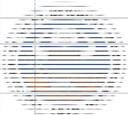
	FY 2012 Actual Expended	FY 2013 Actual Expended	FY 2014 Adopted Budget	FY 2015 Requested Budget	FY 2015 Requested Inc (Dec)	FY 2015 BOS Budget	FY 2015 FinCom Recommend	FY 2015 Recommend Inc (Dec)	FY 2015 Recommend % Inc (Dec) FY2014
GENERAL GOVERNMENT									
1 MODERATOR									
Salary & Wages	200.00	200.00	200.00	200.00	-	200.00	200.00	-	
Expenses	20.00	-	60.00	60.00	-	60.00	60.00	-	
SUBTOTAL	220.00	200.00	260.00	260.00	-	260.00	260.00	-	
2 SELECTMEN									
Selectmen's Stipend	2.00	2.00	1,500.00	3.00	(1,497.00)	3.00	3.00		-100%
Salary & Wages	61,408.08	62,280.00	63,892.80	65,171.00	1,278.20	65,171.00	65,171.00		2%
Temporary Pay				3,060.00	3,060.00	3,060.00	3,060.00		
Overtime				983.00	983.00	983.00	983.00		
Professional & Technical Services	9,197.00	4,915.00	23,900.00	10,000.00	(13,900.00)	10,000.00	10,000.00		-58%
Expenses	5,121.33	4,461.64	7,648.83	8,100.00	451.17	8,100.00	8,100.00		6%
SUBTOTAL	75,728.41	71,658.64	96,941.63	87,317.00	(9,624.63)	87,317.00	87,317.00	-	-10%
3 FINANCE COMMITTEE									
Salary				1,800.00	1,800.00	1,800.00	1,800.00		
Expenses	1,194.75	921.50	3,500.00	2,000.00	(1,500.00)	2,000.00	2,000.00		-43%
Reserve Fund	-	-	60,000.00	60,000.00	-	60,000.00	60,000.00		
SUBTOTAL	1,194.75	921.50	63,500.00	63,800.00	300.00	63,800.00	63,800.00	-	0%
4 BOARD OF ASSESSORS									
Board of Assessors Salary	3.00	3.00	3.00	3.00	-	3,000.00	3,000.00		99900%
Salary	108,901.61	79,052.97	92,315.52	94,679.00	2,363.48	94,679.00	94,679.00		3%
Expense	22,071.10	18,891.92	36,000.00	58,000.00	22,000.00	42,000.00	42,000.00	(16,000.00)	17%
Vehicle Allowance	1,800.00	750.00	1,800.00	1,500.00	(300.00)	1,500.00	1,500.00		-17%
SUBTOTAL	132,775.71	98,697.89	130,118.52	154,182.00	24,063.48	141,179.00	141,179.00	(16,000.00)	9%
5 FINANCE DEPARTMENT									
Salary & Wages	228,395.05	242,616.17	253,758.00	254,037.00	279.00	254,037.00	254,037.00		0%
Annual Audit	21,725.00	21,478.00	31,000.00	31,000.00	-	23,000.00	23,000.00	(8,000.00)	-26%
Tax Title & Foreclosure	2,910.00	2,850.00	2,000.00	2,000.00	-	2,000.00	2,000.00		
1910 Building Technology Expense	28,893.81	32,986.00	33,006.00	33,006.00	-	33,006.00	33,006.00		
1910 Building Telephone Expense	8,464.33	7,242.22	8,567.74	8,000.00	(567.74)	8,000.00	8,000.00		-7%
1910 Building Postage Expense	10,648.80	11,904.92	12,800.00	12,800.00	-	12,800.00	12,800.00		
Expenses	30,886.45	35,081.91	38,000.00	38,000.00	-	38,000.00	38,000.00		
SUBTOTAL	331,923.44	354,159.22	379,131.74	378,843.00	(288.74)	370,843.00	370,843.00	(8,000.00)	-2%

	FY 2012 Actual Expended	FY 2013 Actual Expended	FY 2014 Adopted Budget	FY 2015 Requested Budget	FY 2015 Requested Inc (Dec)	FY 2015 BOS Budget	FY 2015 FinCom Recommend	FY 2015 Recommend Inc (Dec)	FY 2015 Recommend % Inc (Dec)
6 SPECIAL COUNSEL									
Legal Fees	-	10,000.00	2,500.00	2,500.00	-	2,500.00	2,500.00		
SUBTOTAL	-	10,000.00	2,500.00	2,500.00	-	2,500.00	2,500.00	-	
7 TOWN CLERK/TOWN COUNSEL									
Salary & Wages	93,136.47	96,731.22	98,361.00	100,727.00	2,366.00	100,727.00	100,727.00	-	2%
Preservation of Town Records	-				-			-	
Operation of Facsimile Machine/Photocopiers	5,642.61	5,601.31	6,370.66	6,200.00	(170.66)	6,200.00	6,200.00	-	-3%
Expenses	9,624.38	7,960.05	10,776.68	9,475.00	(1,301.68)	9,475.00	9,475.00	-	-12%
SUBTOTAL	108,403.46	110,292.58	115,508.34	116,402.00	893.66	116,402.00	116,402.00	-	1%
8 BOARD OF REGISTRARS/ELECTIONS									
Town Clerk Compensation	150.00	150.00	150.00	150.00	-	150.00	150.00	-	
Salary & Wages	5,815.50	5,175.50	3,350.00	5,300.00	1,950.00	5,300.00	5,300.00	-	58%
Expenses	4,332.66	6,178.32	6,968.50	7,150.00	181.50	7,150.00	7,150.00	-	3%
SUBTOTAL	10,298.16	11,503.82	10,468.50	12,600.00	2,131.50	12,600.00	12,600.00	-	20%
9 CONSERVATION COMMISSION									
Salary & Wages	11,450.40	11,679.20	17,938.53	24,398.00	6,459.47	24,398.00	24,398.00	-	36%
Expenses	1,879.99	831.36	2,734.98	1,710.00	(1,024.98)	1,710.00	1,710.00	-	-37%
Vehicle Allowance			240.00	600.00	360.00	600.00	600.00	-	150%
SUBTOTAL	13,330.39	12,510.56	20,913.51	26,708.00	5,794.49	26,708.00	26,708.00	-	28%
10 PLANNING BOARD									
Salary & Wages	26,283.46	26,694.89	27,352.00	33,863.19	6,511.19	33,863.19	33,863.19	-	24%
Expenses	4,621.80	4,038.01	8,225.00	4,250.00	(3,975.00)	4,250.00	4,250.00	-	-48%
MVPC Assessment	1,368.22	1,366.20	1,400.22	1,436.00	35.78	1,436.00	1,436.00	-	3%
SUBTOTAL	32,273.48	32,099.10	36,977.22	39,549.19	2,571.97	39,549.19	39,549.19	-	7%
11 BOARD OF APPEALS									
Salary & Wages	1,000.00	1,000.00		1,000.00	1,000.00	1,000.00	1,000.00		
Expenses	292.50	204.00	500.00	500.00	-	500.00	500.00		
SUBTOTAL	1,292.50	1,204.00	500.00	1,500.00	1,000.00	1,500.00	1,500.00	-	200%
12 OPEN SPACE & RECREATION COMMITTEE									
Expenses	186.85	576.63	750.00	750.00	-	750.00	750.00		
SUBTOTAL	186.85	576.63	750.00	750.00	-	750.00	750.00	-	

	FY 2012 Actual Expended	FY 2013 Actual Expended	FY 2014 Adopted Budget	FY 2015 Requested Budget	FY 2015 Requested Inc (Dec)	FY 2015 BOS Budget	FY 2015 FinCom Recommend	FY 2015 Recommend Inc (Dec)	FY 2015 Recommend % Inc (Dec)
									
13 CABLE ADVISORY COMMITTEE									
Expenses	750.00	-	750.00	750.00	-	-	-	(750.00)	-100%
SUBTOTAL	750.00	-	750.00	750.00	-	-	-	(750.00)	-100%
TOTAL GENERAL GOVERNMENT	708,377.15	703,823.94	858,319.46	885,161.19	26,841.73	863,408.19	863,408.19	(24,750.00)	1%
PUBLIC SAFETY									
14 POLICE DEPARTMENT									
Salary & Wages	706,733.53	671,529.27	747,433.19	755,584.00	8,150.81	755,584.00	755,584.00		1%
Overtime	-	43,265.56	55,551.65	45,000.00	(10,551.65)	45,000.00	45,000.00		-19%
Expenses	82,225.25	81,429.26	94,822.45	94,075.00	(747.45)	94,075.00	94,075.00		-1%
Capital Outlay	-	-	-	-	-	-	-	-	
SUBTOTAL	788,958.78	796,224.09	897,807.29	894,659.00	(3,148.29)	894,659.00	894,659.00	-	0%
15 FIRE DEPARTMENT									
Alarms	56,565.10	65,916.82	87,133.50	88,876.00	1,742.50	77,176.00	77,176.00	(11,700.00)	-11%
Drills	17,825.67	20,050.70	20,808.00	21,224.00	416.00	21,224.00	21,224.00		2%
Miscellaneous Fire Department Wages	17,205.60	16,396.55	20,808.00	21,224.00	416.00	21,224.00	21,224.00		2%
Administration	22,527.18	22,679.17	23,190.72	23,654.00	463.28	23,654.00	23,654.00		2%
Full Time Staffing	-	-	-	-	-	-	-	-	
Fire Protection Fees	68,872.00	62,872.00	62,872.00	64,758.00	1,886.00	64,758.00	64,758.00		3%
Fire Alarm & Communications	9,374.69	8,533.98	9,500.00	9,500.00	-	9,500.00	9,500.00		
Expenses	39,274.76	37,001.16	39,600.00	39,600.00	-	39,600.00	39,600.00		
Capital Outlay	-	44,781.55	44,782.00	44,782.00	-	44,782.00	44,782.00		
Medical Exams	1,128.00	2,029.00	3,000.00	3,000.00	-	3,000.00	3,000.00		
SUBTOTAL	232,773.00	280,260.93	311,694.22	316,618.00	4,923.78	304,918.00	304,918.00		-2%
16 AMBULANCE SERVICE									
Ambulance Retainer	-	-	-	-	-	-	-	-	
SUBTOTAL	-	-	-	-	-	-	-	-	
17 INSPECTION DEPARTMENT									
Salary & Wages	88,836.78	90,716.22	94,207.00	101,510.00	7,303.00	101,510.00	101,510.00		8%
Expenses	7,343.61	6,999.74	9,471.84	9,490.00	18.16	9,490.00	9,490.00		0%
Vehicle Allowance	4,980.00	4,980.00	4,980.00	4,980.00	-	4,980.00	4,980.00		
SUBTOTAL	101,160.39	102,695.96	108,658.84	115,980.00	7,321.16	115,980.00	115,980.00	-	7%
18 EMERGENCY MANAGEMENT AGENCY									
Salary & Wages	5,976.30	5,953.45	6,977.00	7,117.00	140.00	7,117.00	7,117.00		2%
Expenses	2,812.41	2,718.13	3,194.97	3,265.00	70.03	3,265.00	3,265.00		2%
SUBTOTAL	8,788.71	8,671.58	10,171.97	10,382.00	210.03	10,382.00	10,382.00	-	2%

	FY 2012 Actual Expended	FY 2013 Actual Expended	FY 2014 Adopted Budget	FY 2015 Requested Budget	FY 2015 Requested Inc (Dec)	FY 2015 BOS Budget	FY 2015 FinCom Recommend	FY 2015 Recommend Inc (Dec)	FY 2015 Recommend % Inc (Dec)
19 ANIMAL CONTROL OFFICER									
Salary & Expense	21,092.56	12,887.75	24,057.00	22,000.00	(2,057.00)	22,000.00	22,000.00		-9%
Expenses	-	1,309.71	-		-				
SUBTOTAL	21,092.56	14,197.46	24,057.00	22,000.00	(2,057.00)	22,000.00	22,000.00	-	-9%
20 HARBORMASTER									
Salary & Wages	2,763.07	1,983.78	-		-				
Expenses	1,180.70	1,064.27	-		-				
Wages & Expense	3,943.77	3,048.05	12,011.00	12,011.00	-	12,011.00	12,011.00		
SUBTOTAL	3,943.77	3,048.05	12,011.00	12,011.00	-	12,011.00	12,011.00	-	
21 PUBLIC SAFETY DISPATCH									
Salary & Wages	221,712.31	218,159.22	225,808.26	209,990.00	(15,818.26)	209,990.00	209,990.00		-7%
Overtime		20,798.03	18,281.12	18,104.00	(177.12)	18,104.00	18,104.00		-1%
Expenses	19,313.66	21,607.00	32,633.61	29,560.00	(3,073.61)	29,560.00	29,560.00		-9%
SUBTOTAL	241,025.97	260,564.25	276,722.99	257,654.00	(19,068.99)	257,654.00	257,654.00	-	-7%
TOTAL PUBLIC SAFETY	1,397,743.18	1,465,662.32	1,641,123.31	1,629,304.00	(11,819.31)	1,617,604.00	1,617,604.00	-	-1%
EDUCATION									
22 EDUCATION									
Pentucket Minimum Contribution	4,341,692.00	4,612,097.00	4,822,218.00	5,064,710.00	242,492.00	5,064,710.00	5,064,710.00		5%
Pentucket Other Assessment	998,647.00	941,803.00	1,034,063.76	1,148,731.00	114,667.24	1,148,731.00	1,148,731.00		11%
Pentucket Capital Assessment	18,888.00	107,895.00	134,418.61	171,195.00	36,776.39	171,195.00	171,195.00		27%
Page School Phase II		384,066.00	432,085.00	426,685.00	(5,400.00)	426,685.00	426,685.00		-1%
Whittier Minimum Contribution	118,656.00	121,260.00	162,247.00	162,247.00	-	162,247.00	162,247.00		
Whittier Other Assessment	32,166.00	26,012.00	32,265.00	32,265.00	-	32,265.00	32,265.00		
Whittier Capital Assessment			13,674.00	10,737.00	(2,937.00)	10,488.00	10,488.00		-23%
Essex North Shore RegVoc Tech(Essex Agg)	85,903.00	62,375.00	50,213.00	-	(50,213.00)	-	-		-42%
SUBTOTAL	5,595,952.00	6,255,508.00	6,681,184.37	7,016,570.00	335,385.63	7,016,321.00	7,016,321.00	-	5%
TOTAL EDUCATION	5,595,952.00	6,255,508.00	6,681,184.37	7,016,570.00	335,385.63	7,016,321.00	7,016,321.00	-	5%

	FY 2012 Actual Expended	FY 2013 Actual Expended	FY 2014 Adopted Budget	FY 2015 Requested Budget	FY 2015 Requested Inc (Dec)	FY 2015 BOS Budget	FY 2015 FinCom Recommend	FY 2015 Recommend Inc (Dec)	FY 2015 Recommend % Inc (Dec)
DEPARTMENT OF PUBLIC WORKS									
23 DPW									
Salary & Wages	367,919.40	382,873.88	397,358.10	408,493.00	11,134.90	408,493.00	408,493.00		3%
Overtime Wages	7,249.92	7,977.24	10,404.00	10,404.00	-	10,404.00	10,404.00		
Snow & Ice Removal	83,341.60	192,907.39	150,000.00	150,000.00	-	150,000.00	150,000.00		
Town Buildings Operating Expenses	185,964.67	183,399.94	194,400.00	185,400.00	(9,000.00)	185,400.00	185,400.00		-5%
Town Buildings Improvements	40,757.66	40,297.83	51,000.00	51,000.00	-	51,000.00	51,000.00		
Childrens Castle Operating Expense				25,000.00	25,000.00	25,000.00	25,000.00		
Childrens Castle Building Repairs				-	-	-	-	-	
Road Improvement Program	95,000.00	94,649.80	95,000.00	95,000.00	-	70,000.00	70,000.00	(25,000.00)	-26%
Highway, Sidewalk & Trees	145,578.09	104,746.70	115,000.00	115,000.00	-	115,000.00	115,000.00		
Vehicle Allowance	3,600.00	4,800.00	6,000.00	6,000.00	-	6,000.00	6,000.00		
Expenses	3,714.29	3,756.58	4,000.00	4,000.00	-	4,000.00	4,000.00		
Parks & Playground Expenses	10,000.00	14,741.05	15,000.00	15,000.00	-	15,000.00	15,000.00		
Road Machinery Expense	47,393.89	48,287.79	49,000.00	49,000.00	-	49,000.00	49,000.00		
ATM & STM	-	-	-	-	-	-	-	-	
Street Lighting	12,662.36	12,000.00	13,000.00	13,000.00	-	13,000.00	13,000.00		
SUBTOTAL	1,003,181.88	1,090,438.20	1,100,162.10	1,127,297.00	27,134.90	1,102,297.00	1,102,297.00	(25,000.00)	0%
TOTAL PUBLIC WORKS	1,003,181.88	1,090,438.20	1,100,162.10	1,127,297.00	27,134.90	1,102,297.00	1,102,297.00	(25,000.00)	0%
HUMAN SERVICES									
24 BOARD OF HEALTH									
Salary & Wages	88,995.38	90,641.90	94,366.00	96,640.00	2,274.00	96,640.00	96,640.00		2%
Newburyport Health Center	3,657.60	2,135.79	5,500.00	5,500.00	-	5,500.00	5,500.00		
Waste Collection	276,988.08	284,784.10	305,988.00	309,188.00	3,200.00	309,188.00	309,188.00		1%
Hazardous Waste Collection	1,055.22	1,737.37	2,500.00	2,500.00	-	2,500.00	2,500.00		
Expenses	5,624.71	5,364.94	6,500.00	6,500.00	-	6,500.00	6,500.00		
SUBTOTAL	376,320.99	384,664.10	414,854.00	420,328.00	5,474.00	420,328.00	420,328.00	-	1%
25 COUNCIL ON AGING									
Salary & Wages	40,390.12	47,111.58	51,379.00	52,644.00	1,265.00	52,644.00	52,644.00		2%
Expenses	13,572.15	13,665.68	15,000.00	17,000.00	2,000.00	17,000.00	17,000.00		13%
SUBTOTAL	53,962.27	60,777.26	66,379.00	69,644.00	3,265.00	69,644.00	69,644.00	-	5%
26 VETERANS									
Rental C.L. Carr Post	300.00	300.00	300.00	300.00	-	300.00	300.00		
Soldiers' Graves Expenses	1,200.00	1,200.00	1,200.00	1,200.00	-	1,200.00	1,200.00		
Assessment	15,855.01	15,650.21	19,030.00	19,030.00	-	19,030.00	19,030.00		
N. Essex Veterans Services Benefits	19,784.77	8,045.00	8,850.00	8,850.00	-	8,850.00	8,850.00		
Memorial Day Expense			600.00	600.00	-	600.00	600.00		
SUBTOTAL	37,139.78	25,195.21	29,980.00	29,980.00	-	29,980.00	29,980.00	-	
TOTAL HUMAN SERVICES	467,423.04	470,636.57	511,213.00	519,952.00	8,739.00	519,952.00	519,952.00	-	2%

									
	FY 2012 Actual Expended	FY 2013 Actual Expended	FY 2014 Adopted Budget	FY 2015 Requested Budget	FY 2015 Requested Inc (Dec)	FY 2015 BOS Budget	FY 2015 FinCom Recommend	FY 2015 Recommend Inc (Dec)	FY 2015 Recommend % Inc (Dec)

CULTURE & RECREATION									
27 LIBRARY									
Salary & Wages	198,880.71	202,533.91	216,286.64	224,910.00	8,623.36	224,910.00	224,910.00		4%
Expenses	28,364.85	27,638.48	32,403.00	30,195.00	(2,208.00)	30,195.00	30,195.00		-7%
Books & Periodicals	54,835.09	58,180.48	58,183.00	61,895.00	3,712.00	61,895.00	61,895.00		6%
SUBTOTAL	282,080.65	288,352.87	306,872.64	317,000.00	10,127.36	317,000.00	317,000.00	-	3%
28 RECREATION									
Parks & Recreation Expense	4,715.33	5,414.67	5,100.00	5,100.00	-	5,100.00	5,100.00		
Mill Pond Operating Expense	4,346.17	4,008.37	4,450.00	4,450.00	-	4,450.00	4,450.00		
Bandstand Operating Expense	2,800.00	2,800.00	3,000.00	3,000.00	-	3,000.00	3,000.00		
SUBTOTAL	11,861.50	12,223.04	12,550.00	12,550.00	-	12,550.00	12,550.00	-	
29 CULTURAL COUNCIL									
Expenses	-	-	100.00	100.00	-	100.00	100.00		
SUBTOTAL	-	-	100.00	100.00	-	100.00	100.00	-	
30 HISTORICAL COMMISSION									
Expenses	495.00	500.00	500.00	500.00	-	500.00	500.00		
SUBTOTAL	495.00	500.00	500.00	500.00	-	500.00	500.00	-	
TOTAL CULTURE & RECREATION	294,437.15	301,075.91	320,022.64	330,150.00	10,127.36	330,150.00	330,150.00	-	3%
DEBT SERVICE									
31 DEBT SERVICE									
Maturing Debt	595,000.00	630,000.00	632,100.00	625,000.00	(7,100.00)	625,000.00	625,000.00	-	-1%
Interest & Paydowns on Long/Short Term Debt	199,810.00	120,859.59	100,871.00	83,675.00	(17,196.00)	83,675.00	83,675.00	-	-17%
SUBTOTAL	794,810.00	750,859.59	732,971.00	708,675.00	(24,296.00)	708,675.00	708,675.00	-	-3%
TOTAL DEBT SERVICE	794,810.00	750,859.59	732,971.00	708,675.00	(24,296.00)	708,675.00	708,675.00	-	-3%

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2015	FY 2015	FY 2015
	Actual	Actual	Adopted	Requested	Requested	BOS	FinCom	Recommend	Recommend
	Expended	Expended	Budget	Budget	Inc (Dec)	Budget	Recommend	Inc (Dec)	% Inc (Dec)
BENEFITS									
32 ESSEX COUNTY RETIREMENT FUND									
Assessment	382,447.68	416,929.49	436,154.00	468,843.00	32,689.00	468,843.00	468,843.00		7%
SUBTOTAL	382,447.68	416,929.49	436,154.00	468,843.00	32,689.00	468,843.00	468,843.00	-	
33 UNEMPLOYMENT COMPENSATION									
Expense	-	-	1,000.00	1,000.00	-	1,000.00	1,000.00		
SUBTOTAL		-	1,000.00	1,000.00		1,000.00	1,000.00		
34 EMPLOYEES' HEALTH INSURANCE									
Expenses	187,857.87	194,141.60	250,169.19	233,300.75	(16,868.44)	233,300.75	233,300.75	-	-7%
OPEB - GF	103,000.00	103,000.00	103,000.00	23,749.48	(79,250.52)	23,749.48	23,749.48	-	-77%
SUBTOTAL	290,857.87	297,141.60	353,169.19	257,050.23	(96,118.96)	257,050.23	257,050.23	-	-27%
35 MEDICARE INSURANCE (FICA)									
Expenses	31,801.26	34,669.07	39,535.20	41,000.00	1,464.80	37,740.00	37,740.00	(3,260.00)	-5%
SUBTOTAL	31,801.26	34,669.07	39,535.20	41,000.00	1,464.80	37,740.00	37,740.00	(3,260.00)	-5%
36 INSURANCE AND BONDS									
Expenses	121,789.00	125,922.00	149,058.00	167,500.00	18,442.00	167,500.00	167,500.00		12%
SUBTOTAL	121,789.00	125,922.00	149,058.00	167,500.00	18,442.00	167,500.00	167,500.00	-	12%
TOTAL BENEFITS	826,895.81	874,662.16	978,916.39	935,393.23	(43,523.16)	932,133.23	932,133.23	(3,260.00)	-5%
GRAND TOTAL OMNIBUS BUDGET	11,088,820.21	11,912,666.69	12,823,912.27	13,152,502.42	328,590.15	13,090,540.42	13,090,540.42	(53,010.00)	2.1%

WATER ENTERPRISE FUND

ARTICLE 9. In accordance with the provisions of Chapter 38 of the Acts of 1936, to see what instructions, rules and regulations the Town may wish to impose on the Board of Water Commissioners. By request of the Board of Water Commissioners.

ARTICLE 10. To see if the Town will vote to raise and appropriate, in anticipation of Water Department revenue, the sum of \$627,788.00 of which \$177,757.00 for Salaries and Wages, \$1,700.00 for Water Commissioners stipends, \$23,346.00 for Insurances, \$335,518.00 for Expenses, \$30,772.00 for Debt Service, \$12,000.00 for Extraordinary and Unforeseen, and \$46,695.00 for Indirect Cost. By request of the Board of Water Commissioners.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 4-0-1

Rationale: *This article allows the Town to approve the operating budget of the Water Department. Since the department is funded entirely from user fees, its budget is not included in the Town's line item budget. The department's total budgeted expenses for the 2015 fiscal are \$627,788.00, a 0.2% increase over the current fiscal year.*

APPROPRIATIONS

ARTICLE 11. To see if the Town will vote to raise and appropriate \$180,000.00 and transfer \$120,000.00 from available funds, for a sum of \$300,000.00, to be added to the Stabilization Fund. By request of the Board of Selectmen.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: *The Stabilization account is the Town's savings account. Systematic appropriation of funds to the Stabilization account in conjunction with reevaluating our schedule for capital replacement and building repairs are an important part of the Town's sound fiscal standing. This account enables the Town to pay for major expenditures from available funds, thus avoiding costly short-term borrowing. Annual funding of the Stabilization Fund also enables the Town to spread out the cost of major purchase over a period of time, thus stabilizing the tax burden. Funding the account at the level of \$300,000 per year will allow the Town to maintain its capital improvement schedule for the next 5 years without running a deficit. This year because we have had significant increases in the Pentucket Regional School District assessment, the Finance Committee recommends limiting the amount funded by raise and appropriate to \$180,000 with the remaining \$120,000 funded from Free Cash.*

ARTICLE 12. To see if the Town will vote to transfer the sum of \$21,191.73 from the Septic Loan Revolving Account for the repayment of debt service. By request of the Board of Health.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: In 2001 the Town enrolled in a 20 year state-financed program to loan residents money to help them rebuild septic systems that do not conform to Title V. This MassDEP program offers 0% loans to communities, which in turn provide low-interest betterment loans to eligible homeowners with failed septic systems through the local Board of Health. The Town loans money to homeowners at an interest rate of 3% (mainly to cover the cost of administering the program). The homeowners repay the loan money to the Town and the Town repays the state. Neither the Town nor the state profits from this transaction. This article is for the payment of the principal. We have been making these payments annually since 2001 with the amount of repayment dependent upon the number of borrowers. This year the amount is \$21,191.73. This program is no longer open to new participants.

ARTICLE 13. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$113,400.00 to pay the debt service associated with the Dunn Property Acquisition. By request of the Board of Selectmen.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 5-0-0

Rationale: The Town purchased the 71 acre Dunn Property in May, 2003 for \$3,500,000. The purchase was intended to be made with matching funds from the state. However, there was a delay in receiving the \$1,775,000 grant. As a result, the purchase was made and an amount equal to the state grant was separately bonded. Shortly after the purchase the \$1,775,000 grant funds were received from the state, and they were deposited into a separate account dedicated to servicing the \$1,775,000 debt. Every year we transfer the amortized debt service amount from the dedicated “grant” account to the debt service line of the omnibus budget. This year the debt service amount to be transferred is \$113,400.00.

ARTICLE 14. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$26,548.00 to pay Veterans’ Benefits in anticipation of reimbursement by the Commonwealth. By request of the Board of Selectmen.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 5-0-0

Rationale: This article will fund anticipated expenses to cover the cost of Veterans’ services. This is a mandated expenditure, which supports our Town veterans. The Commonwealth reimburses 75% of the costs; however, this reimbursement usually occurs several months after the funds have been expended. Upon receipt from the state the reimbursement will be closed to the Free Cash account.

ARTICLE 15. To see if the Town will vote to raise and appropriate and/or reserve from the Community Preservation annual revenues in the amounts recommended by the Community Preservation Committee for committee administrative expenses, community preservation projects, and other expenses in Fiscal Year 2015, with each item to be considered a separate appropriation:

Appropriations:

From FY 2015 estimated revenues for Committee Administrative Expenses \$16,490.00

Reserves:

From FY 2015 estimated revenues for Historic Resources Reserve	\$ 32,981.00
From FY 2015 estimated revenues for Community Housing Reserve	\$ 32,981.00
From FY 2015 estimated revenues for Open Space Reserve	\$ 32,981.00
 From FY 2015 estimated revenues for Budgeted Reserve	 \$214,374.00

Or take any other action relative thereto. By request of the Community Preservation Committee.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: In 2006 the Town adopted the Community Preservation Act (CPA), which establishes an account to provide funding for Open Space and Recreation use, Community Housing, and Historic Preservation. The state mandates that CPA funds be allocated annually. The article presents to the Town the Community Preservation Committee's (CPC) recommended distribution, which earmarks the required minimum of 10% to each of the three categories. To spend funds in any of the three CPA areas, additional approval must be given by both the CPC and Town Meeting. The Committee Administrative Expenses and Budgeted appropriations were allocated at the November 4, 2013 Town Meeting. It is estimated that two-thirds of these funds will be raised from the CPA surcharge and one-third will be from matching state aid.

ARTICLE 16. To see if the Town will vote to re-authorize the Summer Recreation Revolving Fund for the Park and Recreation Commission as described in Chapter 44, Section 53E ½ of the Massachusetts General Laws, for FY 2015. This revolving fund would be to accept receipts from fees charged to participants of the Summer Recreation Program. The receipts would be expended, not to exceed \$35,000.00 in FY 2015 by the Park and Recreation Commission for the payment of program-related wages, expenses and field trips of the 2015 Summer Recreation Program or to take any other action relative thereto. By request of the Park and Recreation Commissioners.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 6-0-0

Rationale: This article requests the re-authorization of the Summer Recreation Program revolving account that was established at the April, 2013 Town Meeting. The account must be re-authorized every year. The Summer Recreation Program begins in June, which is the end of the Town's fiscal year, and continues through the summer into the Town's next fiscal year. Participant fees collected in June are deposited into the Town's General Fund (free cash), and because they are unappropriated, the Recreation Program does not have access to them. This problem was solved last year when the Town adopted M.G.L. c. 44 § 53E ½, which authorized the creation of a revolving account for the Summer Recreation Program. This account accepts participant fees, and the fees are used for program-related expenses. Expenditures from this fund would be capped at \$35,000.

ARTICLE 17. To see if the Town will vote to transfer from available funds the sum of \$1,872.91 to fund the Page School Phase II debt with an amortized amount of Bond Premium. By request of the Finance Director.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: A bond premium occurred when the Town received a refund of its issuance cost. This amount represents the Town's share of that refund made over a twenty-four year amortization schedule.

ARTICLE 18. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$50,000.00 to the Cable Advisory Expense Account. By request of the Board of Selectmen.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: Similar to an article in the STM, as a part of their cable contracts, Verizon and Comcast pay the Town approximately \$50,000 per year. This money ultimately goes into the general fund, but cannot be spent except for specific purposes. Presently, over \$110,000 will be transferred to the general fund and thereby Free Cash from these sources at the end of the fiscal year. These funds by recent state direction are to be used to provide increased local cable services for the residents of the Town. Expenses such as cameras to broadcast the Town Meeting, computers to store broadcasts of board and committee meetings and wages for video personnel are covered by these cable company receipts. This money needs to be appropriated to allow payment of forthcoming expenses for FY 2015.

BYLAWS - OTHERS

ARTICLE 19. To see if the Town will vote to have its elected Board of Assessors become an appointed Board of Assessors of the Town of West Newbury. Appointment will be made by the Board of Selectmen for a term not to exceed three years, unless such appointment or term is otherwise provided by law. The Appointed person does not need to be a West Newbury resident. By request of the Board of Selectmen.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 6-0-0

Rationale: Three issues have arisen that have recently impeded the present operating of the Board of Assessors. There have been several instances where there were not enough members present for a quorum. There are not enough fully trained members on the Board at present. There are no declared candidates for an open seat on the Board in the forthcoming election.

A fully functioning Board of Assessors is necessary for the Town to collect its property taxes. Assessors must attend continuing education and formal instruction to sign off on abatements, etc. Experience and training in the appraisal of real estate and personal property are essential to adequately perform this job. West Newbury is a small town and the field of potential trained members is limited. A \$1,000 per year stipend for assessors was cut during the height of the recent fiscal crisis to save the Town money. However, this overall approach does not compare favorably with other towns in the area.

By allowing the Board of Selectmen to appoint members to the Board of Assessors, the Town would solve several of these problems. Non-residents with existing training and experience could be appointed. This would cut down on training expenses as members could be up and running when appointed. By not limiting the potential members to West Newbury residents, the field of applicants could be much larger. Appointed members would be subject to oversight by the Board of Selectmen and could be removed if they were not performing their duties. The reintroduction of a modest stipend would encourage participation by other trained personnel. Appointment of the Board of Assessors would actually make the Board more professional and should allow it to function on a timelier basis.

ARTICLE 20. To see if the Town will vote to authorize the Board of Selectmen to negotiate and enter into a payment in lieu of tax agreement (“PILOT”) pursuant to Massachusetts General Laws, Chapter 59 Section 38H with a renewable energy company operating a photovoltaic system on Town property or to take any actions in relation thereto. By request of the Board of Selectmen.

Selectmen Recommendation::

Approve: 2-1-0

FinCom Recommendation:

Approve: 4-1-0

Rationale: In 2012 West Newbury designated approximately 5 acres west of the Page School (where the Colby’s cows used to graze) as a Solar Overlay District. We received a \$12,500 grant from the Department of Energy Resources to hire an expert to develop a plan to attract a qualified developer. The Fall Town Meeting authorized the Selectmen to enter into a lease of this land with a selected developer, who would then build the solar energy infrastructure. The Town is entitled to collect personal property taxes on a solar energy infrastructure. However, this equipment is very difficult to value, so assessing personal property tax would be problematic. This article authorizes the Selectmen to negotiate a “payment in lieu of taxes” (PILOT) agreement with the developer. Under a PILOT agreement a predetermined annual payment to the Town for the term of the lease would be negotiated.

Due to the complexity and the related time constraints of this matter, the FinCom recommends enabling the Board of Selectmen to negotiate a potential agreement with a solar developer.

You are hereby directed to serve this warrant by posting attested copies thereof at least 14 days before the date of the Annual Town Meeting, as provided within the Town By-Laws.

LOCATIONS TO POST WARRANT:

Town Hall
1910 Town Office Building
G.A.R. Memorial Library
Post Office
Laurel Grange

Hereof fail not to make due return of this warrant with your doings thereon at the time and place of holding said meeting.

Given under our hands this ____ day of April, 2014.

BOARD OF SELECTMEN:

Albert H. Knowles, Chairman

Glenn A. Kemper

Joseph Anderson

A true copy, Attested:

Michael P. McCarron, Town Clerk

Pursuant to the above warrant to me directed, I hereby notify and warn all the inhabitants of the Town of West Newbury who are qualified to vote to meet at said time and place.

Constable

Date of Posting

**TOWN OF WEST NEWBURY
COMMONWEALTH OF MASSACHUSETTS
WARRANT - SPECIAL TOWN MEETING – MONDAY, APRIL 28, 2014**

Essex, ss.

To any of the Constables of the Town of West Newbury.

In the name of the Commonwealth, you are hereby required to notify and warn all the inhabitants of the Town of West Newbury, who are qualified to vote in the elections and Town affairs, to meet at the Town Annex, 379 Main Street, at 8:00 p.m. on Monday, April 28, 2014 to act upon or take any other action relative to all of the following articles.

ARTICLE 1. To hear and act upon the reports of Town officers and committees.

ARTICLE 2. To see if the Town will vote to transfer the sum of \$325,000 from the Water Enterprise Fund Free Cash Account to upgrade the well field, to include but not limited to engineering, design, site development, construction of buildings, pipe, and all other related equipment needed to deliver water to, and comply with, Massachusetts Department of Environmental Protection regulations for municipal water supply. By request of the Board of Water Commissioners.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 5-0-0

***Rationale:** This article will allow the bedrock well located at 999 Main Street to be connected to the Town's existing water distribution system. It will also allow for the construction of 2 small buildings. One is designed to house the electric, pump controls, flow meter, instrumentation, and chemical injection. The second is designed to house the 4-Log chlorine removal and monitoring system. This project is anticipated to take 2 years for completion and will require a permit amendment as detailed in STM-Article 3. Currently the Town is dependent on purchasing supplemental water from Newburyport, at residential rates. When this project is completed, it is expected that we will be able to reduce our dependence on Newburyport water. This project will not eliminate our need for alternate water sources. The reduction is expected to be, conservatively, 8 million gallons per year. The new well production will peak during the winter months when water tables are at their highest and taper off during the summer months. The ancillary expense to this project would be the increased electric and chemical operating costs associated with the higher pumping capacity. The \$325,000 will be transferred from the Water Enterprise Free Cash Account.*

ARTICLE 3. To see if the Town will vote to transfer the sum of \$6,400.00 from the Water Enterprise Fund Free Cash Account for additional information, documentation, and consulting engineering to comply with the Massachusetts Department of Environmental Protection (MassDEP) for the proposed bedrock well located at the existing well field. Said sum to be added to the Water Department Fiscal Year 2014 Expense Account. By request of the Board of Water Commissioners.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 5-0-0

Rationale: The MassDEP is requiring a permit amendment so that the bedrock well, located at 999 Main Street, can be connected to the Town's current water distribution system, as defined in STM Article 2. The \$6,400 reflects the estimated fee to our engineering firm for the duties associated with the preparation, and submission of the required state permits and forms. This also includes ancillary items such as notification of abutters, local publication, and attendance at a Board of Water Commissioners meeting for discussion. The \$6,400 will be transferred from the Water Enterprise Free Cash Account.

ARTICLE 4. To see if the Town will vote to transfer the sum of \$33,000.00 from the Water Enterprise Fund Free Cash Account to the Water Enterprise Stabilization Fund. By request of the Board of Water Commissioners.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: The Water Department Stabilization Fund is established to pay for prioritized capital item replacement projects. This systematic approach in conjunction with their schedule of capital item replacements and building repairs will enable the department to better plan for longer term projects. The \$33,000 represents the 11 system development fees (\$3000 each - per new home) collected in FY2013. These fees are historically designated for capital items. This fund is subject to state laws governing Stabilization Funds, and requires a 2/3 vote to transfer any monies.

ARTICLE 5. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$175,000.00 for Road Improvements. By request of the DPW Director.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 4-1-1

Rationale: This article requests funds to continue with the 5-year Roads Improvement Plan established by the DPW Director. These funds will be used in combination with \$218,000 of Chapter 90 funds from the Commonwealth. This will be added to the line item expenditures of \$70,000.00 for the Road Improvement Program and \$115,000.00 for Highway Sidewalk and Trees. This additional funding from free cash will support road crack sealing, drainage and sidewalk repairs, paving and guard rail installations.

ARTICLE 6. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$157,000.00 to purchase and equip a dump truck, plow, and sander, or to take any other action relative thereto. By request of the DPW Director.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 6-0-0

Rationale: This article asks the Town to replace a 1990 Ford L8000 Dump/Sander with a properly equipped Peterbilt 337. This truck is the lead piece of equipment in keeping the roads plowed and sanded in the winter, and is used for road work in spring and summer. However the Ford is 24 years old and is a challenge to keep running and maintained. Due to its age it is also becoming more difficult to get spare parts. Replacing this truck with the new Peterbilt will allow us to move the 2003 International into the backup snow plow role.

ARTICLE 7. To see if the Town will vote to transfer from available funds the sum of \$90,602.71 to fund the Snow and Ice deficit. By request of the DPW Director.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 6-0-0

Rationale: *It is difficult to accurately estimate the annual snow removal expense. Since this has been a particularly heavy winter season, the actual cost of snow and ice removal was \$240,602.71, exceeding the \$150,000.00 budget by \$90,602.71. A transfer from Free Cash is needed to cover this year's expenditure in excess of the budgeted amount.*

ARTICLE 8. To see if the Town will vote to transfer from Community Preservation Act funds the sum of \$112,000.00 to replace windows in the GAR Memorial Library, with \$91,581.08 coming from the CPA Historic Resources Reserve account and \$20,418.92 coming from the Community Preservation Act Unrestricted Fund Balance. By request of the Community Preservation Committee and the DPW Director.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 3-2-0

Rationale: *This article will allow for the design, repair, and replacement of 35 windows and sills at the GAR library. The DPW Director has declared that the majority of the windows and/or sills are currently showing signs of rot. The timing of the project ensures that the repairs are completed prior to impending water damage. Although not all windows are displaying rot, it is recommended that all windows be designed and replaced as to ensure the preservation of the buildings esthetics and historic presence. It is also noted that some of the current windows are single pane and their replacement with energy efficient windows would offer energy savings, albeit limited. The anticipated life of new windows would be 15-20 years. The \$112,000 will be transferred from CPA funds with \$91,581.08 coming from the CPA Historic Resources Reserve account and \$20,418.92 coming from the CPA Unrestricted Fund balance. The Community Preservation Act (CPA) maintains funds that are earmarked for Town efforts including historical preservation. The Town library meets all eligibility requirements and this article is unanimously supported by the CPC and BOS.*

ARTICLE 9. To see if the Town will vote to appropriate by transfer from available funds the sum of \$15,000.00 to the Cable Advisory Expense Account for FY 2014. By request of the Board of Selectmen.

Selectmen Recommendation::
FinCom Recommendation:

Approve: 3-0-0
Approve: 5-0-0

Rationale: *As a part of their cable contracts, Verizon and Comcast pay the Town approximately \$50,000 per year. This money ultimately goes into the general fund, but cannot be spent except for specific purposes. Presently, over \$110,000 will be transferred to the general fund and thereby Free Cash from these sources at the end of the fiscal year. These funds by recent state direction are to be used to provide increased local cable services for the residents of the Town. Expenses such as cameras to broadcast the Town Meeting, computers to store broadcasts of board and committee meetings and wages for video personnel are covered by these cable company receipts. This money has already been received, but needs to be appropriated to confirm payment of the expenses for FY 2014.*

ARTICLE 10. To see if the Town will vote to transfer from Community Preservation Act funds the sum of \$538,000.00 from the Unrestricted Fund Balance for work to be performed at the Page School to

make repairs to Hallway Floors, to Stairwells and Stairwell Floors, and to repair and upgrade the Ventilation System. By request of the Community Preservation Committee and the DPW Director.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 4-0-1

Rationale: This article requests funding for repairs and retrofits on the Page School. The distribution of the spending is spent on 1) Air Handler, \$467,000, 2) Flooring, \$20,000, and 3) Stairwell, \$51,000. Per the DPW Director there are structural issues with the hallway floors. The flooring presents a hazard and needs structural remediation in 12-20 spots. Similarly, the school's stair landing flooring requires repair. Stair treads were fixed but not the landings. There are broken and loose tiles, presenting a trip hazard. Four floors and two sets of stairways all require attention.

Pertaining to the air handler, Page School had an air quality investigation performed in December, 2013. The independent findings showed school air quality within acceptable readings. Though there is no mandatory requirement for Page to address these issues, it is the recommendation of the independent consultant as well as the Building Inspector to address the issue as soon as is feasible.

ARTICLE 11. To see if the Town will vote to transfer from available funds the sum of \$50,000.00 for kitchen equipment and related work at Page School. By request of the DPW Director.

Selectmen Recommendation::

Disapprove: 2-1-0

FinCom Recommendation:

Disapprove: 6-0-0

Rationale: This article will allow for the replacement of kitchen equipment at the Page School. The project originally consisted of items and installation totaling \$114,850. Upon further review of the overall needs through Page School by the DPW Director and the PRSD Facilities Manager, this project scope was reduced to \$50,000. The current reduced scope includes details only of equipment. It does not, at this time, include an estimate for the installation of such equipment. The Finance Committee recommends obtaining further information regarding the equipment list, cost of installation, the rationale for purchasing and/or replacing equipment, and the potential effect on operations within the kitchen department.

ARTICLE 12. To see if the Town will vote to transfer from Community Preservation Act funds the sum of \$7,000.00 from the Open Space and Recreation Reserve Account to engage the services of SCA AmeriCorps Workforce to work on the Riverbend Trail Boardwalk and Bridge. By request of the Community Preservation Committee and the Open Space Committee.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: The Town will be constructing a bridge and two boardwalks to improve the Riverbend trail network on the 129 acre Town-owned, municipal land below the Page Elementary School. The project was approved for \$40,100 using CPA funds in 2013. The Town has partnered with Essex County Trails Association (ECTA), to help obtain the proper permits and engineering designs necessary. The structures are 50', 45', and 30' long and are built strong enough to support horses.

AmeriCorps crews would assist the bridge contractor and local volunteers with construction and heavy lifting activities. Tasks include moving lumber to the bridge site, digging post holes, installing supports, and decking for bridges. Using AmeriCorps to assist with this effort will save money in the contractor's labor costs, which are estimated to be \$20,600. In addition, the project will be completed much more quickly using AmeriCorps's skilled and qualified work force. This time and labor savings, plus savings in potential overrun costs, should help keep this project at or below the \$40,100 budget.



ARTICLE 13. To see if the Town will vote to transfer from Community Preservation Act funds the sum of \$25,000.00 from the Open Space and Recreation Reserve Account to purchase a Conservation Restriction in conjunction with the Essex County Greenbelt Association for a 23-acre +/- parcel of land off Pikes Bridge Road, Assessors' Map R-17, Parcel 10, (also shown as Exhibit A, Book 17109, Page 598, Southern Essex Registry of Deeds) or take any other action relative thereto. By request of the Community Preservation Committee, the Open Space Committee, and the Essex County Greenbelt Association.

Selectmen Recommendation:: Disapprove: 2-0-1
FinCom Recommendation: Approve: 5-1-0

Rationale: *The Town is asked to authorize the acquisition of a Conservation Restriction on 23 acres spanning Indian Hill Road and Pikes Bridge Road. The benefits of purchasing this Conservation Restriction are 1) elimination of a 2-acre house lot and preserve the Pikes Bridge Road trail corridor, 2) creation of a greenway of nearly 100 acres of publicly-accessible land, and 3) protection of woodlands, wildlife, and scenic views. Essex County Greenbelt Association will be responsible for stewardship and management of the Atherton Property and Trail.*

ARTICLE 14. To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$128.00 to fund a deficit in the Town's 911 Training Grant Fund. By request of the Finance Department.

Selectmen Recommendation:: Approve: 3-0-0
FinCom Recommendation: Approve: 5-0-0

Rationale: *The Town received a 911 Training Grant notification from the state in FY 2013 for \$10,000 of which \$7,074.76 was expended. The state only sent \$6,946.76, thus leaving a \$128 deficit. A transfer from Free Cash is required to fund the deficit.*

ARTICLE 15. To see if the Town will approve the appropriation and borrowing of One Million Six Hundred Sixty-Eight Thousand Three Hundred Eighty-Seven Dollars (\$1,668,387) for the purpose of a roof and boiler replacement project, including the payment of all costs incidental or related thereto, at the District Middle School located at 20 Main Street, West Newbury, Massachusetts (the “Project”), authorized by a vote of the Regional District School Committee on March 18, 2014. The proposed project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program, and the District may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”) for the Project. The amount appropriated by such vote shall be expended at the direction of the School Building Committee. The MSBA’s grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs of the Project that the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities; that any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) Fifty and Seventy-Nine Hundredths percent (50.79%) of eligible, approved Project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; and that the amount of borrowing authorized for the Project pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and the MSBA; or take any other action relative thereto. By request of the Pentucket Regional School District School Committee.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 4-0-2

***Rationale:** The Pentucket Regional School Committee has approved a project to replace the roof and the boiler at the Middle School. The cost of the project will not exceed \$1,668,387, of which 50.79% will be paid by the Massachusetts School Building Authority (“MSBA”). The School District will borrow the remaining 49.21% of the cost. West Newbury’s share of the borrowing is approximately 26%. Bond counsel for the School District determined that the Regional Agreement requires all three towns’ approval of any District borrowing. This article requests the Town to approve the borrowing for this project. This article also appears on the warrants for Groveland and Merrimac.*

ARTICLE 16. To see if the Town will vote to approve the amendment to the purposes of the \$800,000.00 borrowing originally authorized by vote of the Pentucket Regional School District School Committee on March 6, 2012, so that such appropriation may be used for the purpose of paying costs of projects for the repair of deficient building and grounds, including land acquisition and the payment of all costs incidental or related thereto, as follows:

- Athletic field improvements, acquisition of land, and construction and development of the athletics plan (not to exceed \$700,000.00), and
- Upgrade or replace High School Theatre rigging, lighting, choral risers and platforms, instrument storage, and any other safety related items (not to exceed \$100,000.00),

or take any other action relative thereto. By request of the Pentucket Regional School District School Committee.

Selectmen Recommendation::

Approve: 2-1-0

FinCom Recommendation:

Approve: 5-0-1

Rationale: The PRSD running track has not been useable for home track meets for over 10 years as the surface has deteriorated and there are not enough lanes. The tennis courts are cracked and not in a good or safe condition. In 2012 the voters of the district approved the borrowing of \$800,000 to upgrade the track, tennis courts, football stands and the stage. The borrowing was a continuation of previous bonding that had been completed. Neither the track nor the tennis courts are suitable for resurfacing.

This article would amend the bonding authorization of 2012 to allow it to be used for the acquisition of land and construction of the new athletic complex including a new track and new tennis courts. Passage of this article would not add new borrowing authorization, but would slightly change the scope of the previous bond. \$100,000 of these monies would continue to be used for improvements and safety issues related to the high school theater. Additional money to cover the increased scope and costs of the athletic complex improvements is described in STM Article 18.

ARTICLE 17. To see if the Town will vote to approve the amendment passed on March 18, 2014, to the \$250,000.00 borrowing authorized by vote of the Pentucket Regional School District School Committee on April 3, 2012, for the purpose of paying the costs of replacement of kitchen equipment and related renovation to the District's Helen R. Donaghue Elementary School in Merrimac, Massachusetts, including the payment of all costs incidental or related thereto (the "Donaghue Project"), which amendment provides that to the extent any balance of the appropriation remains after completion of the Donaghue Project, such amount shall be applied to the remediation of flooring at the District's Dr. Frederick N. Sweetsir Elementary School in Merrimac, Massachusetts, including the payment of all costs incidental or related thereto (the "Sweetsir Project"), and to acknowledge that pursuant to the District Agreement, all costs of the Donaghue and Sweetsir Projects, including the debt service on the bonds or notes issued by the District to finance the Donaghue and Sweetsir Projects, shall be allocable solely to the Town of Merrimac; or take any other action relative thereto. By request of the Pentucket Regional School District School Committee.

Selectmen Recommendation::

Approve: 2-1-0

FinCom Recommendation:

Approve: 5-0-1

Rationale: Bond counsel for the Pentucket Regional School Committee determined that all borrowing by the District must be approved by all three towns in the District. This article requests approval of an amendment passed on March 18, 2014 to the borrowing authorized by the School Committee on April 3, 2012, for a project at the Donaghue School in Merrimac. The amendment would permit any unexpended funds from the Donaghue project to be used for a project at the Sweetsir School in Merrimac. The debt service for the costs of these two projects is the sole responsibility of Merrimac. This article has no financial ramifications for West Newbury.

ARTICLE 18. To see if the Town will vote to approve the \$1,400,000.00 appropriation and borrowing authorized by a vote of the Pentucket Regional School District School Committee on March 18, 2014 for the purpose of paying costs of athletic field improvements, acquisition of land, and construction and development of the athletics plan, including all costs incidental or related thereto, which amount shall be in addition to the \$700,000.00 previously appropriated for such purpose, or take any other action relative thereto. By request of the Pentucket Regional School District School Committee.

Selectmen Recommendation::

Approve: 2-1-0

FinCom Recommendation:

Approve: 5-0-1

Rationale: Article 18 would allow the PRSD to borrow \$1,400,000 (combined with \$700,000 borrowed in 2012 and \$495,000 from the now-released Commonwealth-mandated fund balance) to fully fund the new track and infield, tennis courts, softball field, practice field and field hockey field, as previously described in STM Article 16. A plan to make the PRSD more attractive to present and future students and parents was to eliminate sports user fees. This was thought to be at least one factor in a number of students electing school choice to attend other districts. This loss of user fee money ultimately would have been made up by the assessments to the Towns. However, the PRSD has decided to eliminate 50% of the user fees. These remaining fees would help pay for the \$1,400,000 over the course of the twenty years of borrowing. The improvements to the athletic complex will help bring them up to standard and will be an asset for all the communities. The FinCom supports these articles, but there are some pros and cons that must be addressed.

Cons: If the PRSD ever decided to build a new high school, these athletic facilities might be disrupted or lost as the lot space for the PRSD schools is not extensive. A new high school might be built at another site, thus entailing transportation costs and inconvenience to get back to the athletic fields. However, under present circumstances the possibility of a new high school at a different site seems low.

Pros: The new fields, courts and track can be finished very rapidly and would allow immediate use by even present PRSD high school students. The capability of having home events, i.e. track meets in a small way reduces transportation costs for the sport. New, state of the art facilities would increase the desirability of the PRSD to parents and students.

ARTICLE 19. To see if the Town will vote to change the wording in the Pentucket Regional School District, Regional Agreement, Section XIII, Section A, Incurring Debt,

from:

“Each member Town shall hold a Town meeting for the purpose of expressing approval or disapproval of the amount of debt authorized by the Regional District School Committee by a majority of voters present and voting on the question.”

shall be amended to read as follows:

“Each member Town which would bear a financial responsibility for the debt through the assessment of all or a portion of the principal and interest on such debt shall hold a Town Meeting for the purpose of expressing approval or disapproval of the amount of debt authorized by the Regional District School Committee by a majority of voters present and voting on the question.”

By request of the Pentucket Regional School District School Committee.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-1

Rationale: As mentioned in STM Articles 15 and 17 above, bond counsel for the Pentucket Regional School Committee determined that the regional agreement requires all three towns to approve all borrowing by the District, whether or not the borrowing is specific to one member town. The amended language in this article will change the regional agreement such that only the town assuming debt for a school-related project need obtain authorization for the borrowing by a majority vote at its Town Meeting. Approval of this article, for example, will mean that articles such as STM 17 above would no longer be required.

ARTICLE 20. To see if the Town will hereby vote to amend Section XIII of the Regional Agreement by adding at the end, the following:

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

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

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

By request of the Pentucket Regional School District School Committee.

Selectmen Recommendation::

Approve: 2-0-1

FinCom Recommendation:

Approve: 6-0-0

Rationale: On instruction of bond counsel, ratification of this article will allow a town to prepay its share of PRSD debt, so that the town will not be responsible for the other towns' bonded indebtedness. This will enable STM Article 21.

ARTICLE 21. To see if the Town will transfer from available funds the sum of \$260,930.00 to pay the Town's share of the costs for the repair of the boilers and roofing at the Pentucket Middle School in lieu of the Town's share of borrowed funds authorized by the Pentucket Regional School District. By request of the Board of Selectmen.

Selectmen Recommendation::

Approve: 3-0-0

FinCom Recommendation:

Approve: 5-0-0

Rationale: In the event the repairs to the Middle School as described in STM Article 15 are approved by all three district towns, then Article 21, would authorize the use of Free Cash funds to pay West Newbury's portion of the assessment. Here is why:

- The terms of a note on the \$260,930 obligation would be 20 years at 3%-4%
- The interest payment savings over the life of a loan would be about \$102,000
- Funds within the Free Cash account are available to meet this obligation

Free Cash is a minimum interest bearing account and therefore the money is working harder by meeting the obligation in full and avoiding debt.

You are hereby directed to serve this warrant by posting attested copies thereof at least 14 days before the date of the Annual Town Meeting, as provided within the Town By-Laws.

LOCATIONS TO POST WARRANT:

Town Hall
1910 Town Office Building
G.A.R. Memorial Library
Post Office
Laurel Grange

Hereof fail not to make due return of this warrant with your doings thereon at the time and place of holding said meeting.

Given under our hands this ____ day of April, 2014.

BOARD OF SELECTMEN:

Albert H. Knowles, Chairman

Glenn A. Kemper

Joseph Anderson

A true copy, Attested:

Michael P. McCarron, Town Clerk

Pursuant to the above warrant to me directed, I hereby notify and warn all the inhabitants of the Town of West Newbury who are qualified to vote to meet at said time and place.

Constable

Date of Posting