

MEETING NOTICE-WEST NEWBURY
FINANCE COMMITTEE

2022 FEB 25 PM 5: 12

Date & Time: Tuesday, March 1st, 2022 6pm
Location : 1910 Building 1st Floor Hearing Room *by in-person attendance or remote participation (instructions below)*
By: Gary L. Roberts Jr., Chairman

AGENDA

1. Call to Order
2. Public Comment, Public Comment is limited to residents of West Newbury and to items on the Agenda. Residents will be allowed 2 minutes to share their comments, the Chair may allow for more time at their discretion.
3. Approval of Minutes
4. Presentation of proposed FY23 operating budget – *Angus Jennings, Town Manager*
5. Summary of proposed/placeholder Town Meeting warrant articles
6. Review and discuss budgets and articles from the following departments:
 - A. Moderator
 - B. Assessing
 - C. Inspectional Services
 - D. Board of Appeals
 - E. Health
 - F. Harbormaster
 - G. Veterans
 - H. Debt Service
 - I. Essex County Retirement
 - J. Unemployment Compensation
 - K. Health Insurance
 - L. OPEB
 - M. Insurance and Bonds
7. Review schedule/topics for future
8. Communications
9. Adjournment

Addendum to Meeting Notice regarding Remote Participation

Public participation in this meeting of the West Newbury Finance Committee will be available via remote participation. For this meeting, members of the public who wish to listen to the meeting may do so in the following manner:

Zoom Meeting

Phone: (646) 558 8656

Meeting ID: 839 6846 3833

Passcode: 444297

Join at:

<https://us06web.zoom.us/j/83968463833?pwd=LzY4QTNJMSs4YUdnd2NvMEVtV0x2dz09>

Every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the West Newbury website an audio or video recording of proceedings as soon as practicable after the meeting.



TOWN OF WEST NEWBURY
PROPOSED FY23 OPERATING BUDGET
TOWN MANAGER-PROPOSED DRAFT
FEB 27, 2022

Name	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Dept /	FY23 Proposed		
				Amended Oct 23, 2021		DH/BCC	Town Mgr 2/27/2022	\$
General Government								
MODERATOR	200	255	260	260	260	260	0	0.0%
SELECT BOARD	13,059	13,989	49,860	58,162	58,845	54,116	(4,046)	-7.0%
TOWN MANAGER	329,213	266,767	310,057	314,487	323,209	325,707	11,220	3.6%
FINANCE DEPARTMENT	202,844	253,538	290,289	304,773	339,129	337,604	32,831	10.8%
FINANCE COMMITTEE	10,835	1,067	56,685	78,000	62,000	62,000	(16,000)	-20.5%
BOARD OF ASSESSORS	163,005	169,271	185,964	184,393	183,780	183,780	(613)	-0.3%
TOWN/SPECIAL COUNSEL	0	13,770	22,500	58,000	72,014	65,124	7,124	12.3%
TOWN CLERK	119,350	121,730	134,578	149,443	150,831	150,831	1,388	0.9%
BOARD OF REGISTRARS/ELECTIONS	12,110	10,472	16,077	12,550	18,100	17,900	5,350	42.6%
CONSERVATION COMMISSION	31,243	27,326	33,891	45,174	70,966	66,632	21,458	47.5%
PLANNING BOARD	51,452	59,576	64,546	65,707	87,424	77,559	11,852	18.0%
BOARD OF APPEALS	1,000	1,398	700	700	700	700	0	0.0%
OPEN SPACE COMMITTEE	278	0	750	750	1,500	750	0	0.0%
Public Safety								
POLICE DEPARTMENT	1,044,459	1,074,659	1,196,167	1,227,246	1,234,090	1,234,090	6,844	0.6%
FIRE DEPARTMENT	280,516	249,108	308,542	309,928	313,382	313,382	3,454	1.1%
PUBLIC SAFETY DISPATCH	260,080	263,061	325,515	331,482	338,389	338,389	6,907	2.1%
INSPECTION DEPARTMENT	130,668	136,003	144,426	141,272	145,800	144,842	3,570	2.5%
EMERGENCY MANAGEMENT	8,548	9,796	11,783	11,959	12,227	12,138	179	1.5%
ANIMAL CONTROL OFFICER	22,865	24,050	25,073	25,898	26,858	26,858	960	3.7%
HARBORMASTER	226	2,000	2,000	3,500	4,000	4,000	500	14.3%
Education								
EDUCATION	8,054,847	8,245,811	8,496,185	8,757,006	10,000,552	10,000,552	1,243,547	14.2%
Department of Public Works								
DPW	1,087,210	1,122,286	1,258,043	1,273,171	1,383,986	1,384,933	111,762	8.8%
Human Services								
BOARD OF HEALTH	503,374	503,706	627,817	626,589	610,335	610,335	(16,254)	-2.6%
COUNCIL ON AGING	79,069	86,296	99,674	101,182	119,140	119,808	18,626	18.4%
VETERANS	29,631	31,499	48,362	33,435	32,836	31,288	(2,147)	-6.4%
LIBRARY	353,413	356,385	364,641	373,492	414,543	400,471	26,979	7.2%
RECREATION	18,911	10,163	35,620	29,545	35,820	32,885	3,340	11.3%
HISTORICAL COMMISSION	340	175	600	600	600	600	0	0.0%
CULTURAL COUNCIL	82	0	100	100	100	100	0	0.0%
Debt Service								
DEBT SERVICE	371,900	371,439	356,000	313,950	300,900	300,900	(13,050)	-4.2%
Benefits								
ESSEX COUNTY RETIREMENT FUND	641,424	660,171	687,493	731,433	805,420	805,420	73,987	10.1%
UNEMPLOYMENT COMPENSATION	0	10,301	7,501	1,500	1,500	1,500	0	0.0%
EMPLOYEES' HEALTH INSURANCE	413,400	373,473	416,745	408,755	476,670	476,670	67,915	16.6%
MEDICARE INSURANCE (FICA)	45,176	47,512	49,486	50,476	51,990	51,485	1,010	2.0%
OPEB	0	0	1	1	0	0	(1)	-100.0%
INSURANCE AND BONDS	161,801	150,797	189,990	185,081	199,205	199,865	14,784	8.0%
NET TRANSFERS - STABILIZATION	300,000	500,000	500,000	500,000	500,000	500,000	0	0.0%
EXPENSE BUDGET TOTAL	14,742,532	15,167,848	16,317,921	16,710,000	18,377,101	18,333,475	1,623,475	9.7%



TOWN OF WEST NEWBURY
PROPOSED FY23 OPERATING BUDGET
TOWN MANAGER-PROPOSED DRAFT
FEB 27, 2022

Summary									
	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget Amended	DH/BCC	FY23 Proposed			
						TM	Change \$	Change %	
Proposed FY23 Operating Budget:	14,742,532	15,167,848	16,317,921	16,710,000	18,377,101	18,333,475	\$ 1,623,475	9.7%	
FY23 non-Education budget:	6,687,685	6,922,037	7,821,736	7,952,995	8,376,549	8,332,923	\$ 379,928	4.8%	

Analysis

2.5% of FY22 non-Education expense budget= \$ 198,825
 Est. New Growth Revenues \$ 150,000
Allowance for non-Schools budget increase (per Policy Direction) \$ 348,825

Over/(Under) proposed non-Ed growth limit: \$ 31,103

Wage Changes above COLA

Finance	\$ (24,749)
Planning	\$ (5,709)
DPW (non-COLA)	\$ (10,741)
New DPW Position	\$ (75,000)
Library	\$ (15,185)
COA/P&R (transfer from other Dept)	\$ -
COLA (at assumed 2% TBD)	\$ (35,275)
Sub-total (wages and staffing changes above COLA)	<u>\$ (166,659)</u>

Portion of non-Schools budget change not attributed to staffing/wage changes: \$ 213,269 2.7%

Over/(Under) proposed non-Ed growth limit: \$ (135,556)

Analysis, Middle/High School

Not yet factored in to proposed FY23 operating budget:
 Proposed FY23 School Stabilization Transfer \$ (397,325)



Town of West Newbury

Select Board FY '23 Budget Policy Direction

Approved December 20, 2021

To insure the growing and continued financial health of the Town of West Newbury, provide the public with confidence that Town officials respect their responsibility for fiscal stewardship and demonstrate to taxpayers and bond rating agencies that the Town has thoughtfully prepared for its future, the Select Board present to our employees, Boards, Commissions and Committees the following guidance in preparing the FY23 budget.

1. We propose a FY23 operating budget that will limit the overall increase in the expense budget to no more than 2.5%, not including any school budget increases including related to the Pentucket Middle/High School override. If, in order to meet this budgetary goal, the proposed budget includes any changes in organizational structure, employee head count, hours of operation and/or budgeted level of service, these changes should be specified.
2. We propose that the operating budget specify financial impacts, if any, of COVID-19 on proposed FY23 operating budgets, taking into account that some expenses that have become necessary or customary as a result of COVID-19 (such as remote meeting platforms, enhanced cleaning protocols, etc.) are no longer funded by the Federal CARES Act.
3. We will carry out a clear, transparent public process for finance committee and public review of the proposed FY23 budget, taking into account information from taxpayers, town officials, department heads, Boards/ Commissions/ Committees, and residents.
4. We propose to recommend that Town Meeting continue to appropriate retired debt service into the School Stabilization Fund; and that the Town continue to draw-down the balance in that fund in FY23 based on a multi-year plan to mitigate the taxpayer impact of the Middle/High School project.
5. We propose that updates and revisions to the Capital Improvement Program be presented by the Town Manager in accordance with the timeline requirements in the Capital Improvements Committee Bylaw. We propose that the Capital Improvements Committee and the Town Manager evaluate whether an appropriation of \$500,000 from the operating budget into the Capital Stabilization Fund is an appropriate amount when taking into account FY23 and future years' anticipated capital funding needs.
6. We propose that the FY23 budget process include consideration of whether documented Town and/or Water capital project costs or other eligible expenses may be paid in full or in part through the Town's allocation of Federal American Rescue Plan Act (ARPA) funds.
7. We propose that the Town Manager and Department Heads both continue to consider and expand consideration of potential opportunities to regionalize some town services, if this can be achieved at cost savings while maintaining or enhancing current levels of service, including exploring potential opportunities that may not be ready for implementation in time for FY23.
8. In anticipation that the Wage and Classification Study now underway may not be complete prior to Town Meeting adoption of the FY23 operating budget, we propose that an appropriate amount of funding be proposed, either within the FY23 operating budget or in a separate Warrant Article, that would allow for adjustment of wages (prior to and/or during FY23) if/as found to be appropriate based on the recommendations of the study.

9. We propose that the FY23 operating budget support a staffing structure for administration and finance operations that is designed to provide adequate staffing to ensure that, whatever other special projects or “crises” may arise, these will not compromise the Town’s ability to complete all “baseline” responsibilities as required by various statutes, bylaws and policies.
10. We propose that the FY23 budget should take into account the estimated impacts, if any, of any newly effective requirements imposed by statute, bylaw, regulation or policy, and should specify the estimated impact of any such newly effective requirements. These estimates should take into account the anticipated impacts of any new statute, bylaw, regulation or policy that is known or proposed to take effect during FY23.
11. We propose that, for each section of the proposed budget, specify the individual(s) or the Board/Commission/Committee that will have authority to expend the budgeted funds.

Approved by 3-0 vote of the Select Board
December 20, 2021

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr:	65%						
GENERAL GOVERNMENT											
Moderator's Salary	200	200	200	100	50%	200	-	0%	200	-	0%
Moderator's Expenses	55	-	60	30	50%	60	-	0%	60	-	0%
114 Total Moderator	255	200	260	130	50%	260	-	0%	260	-	0%

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr: 65%			12/28/2022				
Assessors Appt'd Pers Salaries	124,297	95,260	129,410	78,684	61%	132,081	2,671	2.1%	132,081	2,671	2.1%
Assessors Expenses	42,495	47,272	54,483	36,522	67%	51,699	(2,784)	-5.1%	51,699	(2,784)	-5.1%
Assessing Dept/Board mileage/travel	2,400	181	500	-	0%	-	(500)	-100.0%	-	(500)	-100%
Board and Clerk mileage reimb.	80	-	-	-	-	-	-	-	-	-	-
141 Total Assessors	169,271	142,714	184,393	115,206	62%	183,780	(613)	-0.3%	183,780	(613)	-0.3%

Notes

FY22 Budget carried \$3,593 for share of MVPC cost for updated Pictometry orthophotos. Not needed in FY23 budget.

Budget proposed by Assessing Dept. aggregates mileage/travel into overall Expenses line item.

FY 2023 Budget Documentation ~ Assessors

Exemption Mailing- \$0 (-\$2500 from FY22)

One time mass mailing that greatly helped deliver exemptions that qualified. Will not repeat a broad of a mailing this year but will likely do this again after next revaluation.

Equipment, Software, Etc. - \$2500 (+\$100 from FY22)

This line item is used to cover the cost and repair of office and assessing equipment. Will be used to purchase statistical valuation software package. In the past it has been used to purchase ESRI license, file cabinets, desk chairs, computer peripherals, laser measuring tool, batteries, tools of the trade.

Materials & Supplies - \$1500 (\$0 from FY22)

This line is to cover office supplies. The largest 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 list for numerous departments.

Membership & Dues - \$1000 (\$0 from FY22)

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

Mileage Reimbursement - \$500 (\$0 from FY22)

This line will be for reimbursement for mileage used by Assessor, Clerk, and Board during assessing duties.

Cellphone Allowance- \$540 (\$0 from FY22)

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

Mapping and GIS- \$6,383.84 (\$-1,709.16 from FY22)

Contracted price with the Merrimac Valley Planning Council to provide map update and GIS software. High Resolution Aerial Imagry has moved to a different contract structure that allows us to take updated picture flights every other year for a lower cost. Single flight cost has been divided between FY23 and FY24.

Patriot Software License - \$9775 (+\$325 from FY22)

This item is a fixed cost based upon an executed license agreement with Patriot Properties for our Assessing Software and online database. Contractual price increased per agreement.

Training & Education \$4000 (\$+500 from FY22)

This covers any assessing courses or meetings that the Assessor, Clerk, or Board attends. This includes the annual Assessors School at UMass Amherst. The assessor will also be completing his CAE and CMA certifications this year. The Assessing Department plans to attend the IAAO National conference in Boston this year.

Patriot Properties Appraisal – \$24500 (\$0 from FY22)

The assessing department has contracted with Patriot Properties to provide assessing services which include:

- Building permit inspections
- Analysis and review of income and expense forms, including data entry
- Listing of all new taxable personal property accounts
- Assisting with “Growth Report” in guidance of Prop 2 ½
- Providing analysis, table adjustments, and supporting documentation required by the DOR
- Data collection to stay current with cyclical inspection program
- Review and data entry of all changes found in returned Forms of list

Professional Services - \$1000 (\$0 from FY22)

Used to provide additional support in Appellate Tax Board cases.

Assessors Expenses Total: \$51,198.84 (-\$3,284.16 from FY22)

Source: Christian Kuhn, Chief Assessor/GIS Coordinator

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr: 65%							
						<u>12/23/2022</u>					
Inspectors Salaries & Wages	121,767	123,448	126,392	77,233	61%	128,920	2,528	2.0%	129,962	3,570	2.8%
Inspectors Expenses	9,016	13,307	9,000	3,841	43%	11,000	2,000	22.2%	9,000	-	0%
Inspectors' Vehicle Allowances	5,220	5,880	5,880	3,840	65%	5,880	-	0.0%	5,880	-	0%
240 Total Inspectors	136,003	142,635	141,272	84,914	60%	145,800	4,528	3.2%	144,842	3,570	2.5%

Notes

DH budget included add'l \$2k for as-needed translation/other services for ADA compliance (based on recommendation of Mass Office of Disability).

Removed from TM proposed budget. If such expenses are incurred, would be paid from different section of the operating budget.



Town of West Newbury Departmental Expense Budgeting Form

	FY2020	FY2021				FY2022				FY2023
	Actual Expended	Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Forecast Expended	Turn back / Transfers	Budget Requested
INSPECTION DEPARTMENT										
<u>Personnel</u>										
Salary & Wages	121,767		124,876	123,447	1,428		126,392	126,392	0	126,392
Overtime					0				0	0
Sub-Total:	121,767	0	124,876	123,447	1,428	0	126,392	126,392	0	126,392
<u>Expenses</u>										
Materials & Supplies					0					
Mileage / Travel	9,016		13,920	13,307	612		9,189	9,000	189	9,000
Training / Education / Dues					0				0	
ADA services *										2,000
<u>Inspectors Vehicle Allowance</u>										
Vehicle Stipend	5,220		5,880	5,880	0		5,880	5,880	0	5,880
Sub-Total:	14,236	0	19,800	19,187	612	0	15,069	14,880	189	16,880
Department Total:	136,003	0	144,676	142,634	2,040	0	141,461	141,272	189	143,272

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.

Salary & Wages: Assumes a 2% increase

*ADA services request is a new line item. The MOD suggests a minimum line item of \$2000 be in place to accommodate the needs of an individual with disabilities upon request as required by the ADA such as a sign language interpreter or rental of special hearing/viewing devices to allow participation in public meetings.

Budget request submitted by: Sam Joslin

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr: 65%							
ZBA Salary & Wages	1,000	-	-	-	-	-	-	-	<u>2/12/2022</u>	-	-
ZBA Expenses	398	292	700	318	45%	700	-	0.0%	700	-	0%
176 Total Board of Appeals	1,398	292	700	318	45%	700	-	0%	700	-	0%

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr:	65%						

HUMAN SERVICES											
						<u>2/7/2022</u>					
Board of Health Salary & Wages	119,906	124,592	127,084	78,089	61%	129,621	2,537	2.0%	129,621	2,537	2.0%
Public Health Nurse	3,840	7,775	8,175	3,700	45%	8,175	-	0.0%	8,175	-	0%
Waste Collection & Disposal	311,390	375,680	401,940	210,560	52%	419,984	18,044	4.5%	419,984	18,044	4.5%
Recycling	38,401	21,159	45,000	10,749	24%	10,000	(35,000)	-77.8%	10,000	(35,000)	-77.8%
Hazardous Waste Expense	1,613	1,899	2,000	1,553	78%	2,000	-	0.0%	2,000	-	0%
Steele landfill monitoring	22,646	22,450	35,390	16,744	47%	33,555	(1,835)	-5.2%	33,555	(1,835)	-5.2%
Bd of Health Expenses	5,909	5,583	7,000	5,013	72%	7,000	-	0.0%	7,000	-	0%
510 Total Board of Health	503,706	559,138	626,589	326,407	52%	610,335	(16,254)	-2.6%	610,335	(16,254)	-2.6%

Notes

Initial budget proposed by BOH reduced during budget review process based on updated projected amounts for Recycling, and Landfill Monitoring costs.

	FY21	FY21				FY22			FY23
	Actual Expended	Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Actual Expended	Budget Requested
BOARD OF HEALTH									
Salary & Wages #510-5111	127,887.52	124,592.000	124,592.00	127,887.52	(3,295.52)	127,084.00	127,084.00	44,324.82	
Public Health #510-5200	14,306.31	8,175.000	14,706.25	14,306.31	399.94	8,175.00	8,175.00	2,600.00	8,175
Waste Collection #510-5290	375,679.72	384,660.000	384,660.00	375,679.72	8,980.28	401,940.00	401,940.00	125,028.70	419,984
Recycling Collection #510-5291	21,158.95	66,000.000	66,000.00	21,158.95	44,841.05	45,000.00	45,000.00	1,338.33	10,000
Hazardous Waste #510-5292	2,400.89	2,000.000	2,501.50	2,401.89	99.61	2,000.00	2,000.00	1,322.84	2,000
Steele Landfill #510-5293	22,450.00	35,390.000	35,390.00	22,450.00	12,940.00	35,390.00	35,390.00	5,580.00	34,700
Sub-Total:	541,433.39	620,817.00	627,849.75	563,884.39	6,084.70	619,589.00	619,589.00	180,194.69	474,859
Expenses #510-5400									
Advertising	15.00	1,000	1,000	15.00	985.00	1,000	1,000	0	1,000
Equipment / Repairs	0.00	600	600	0.00	600.00	600	600	0	600
Supplies	1,703.99	1,400	1,400	1,790.76	(390.76)	1,400	1,400	329.94	1,400
Membership / Dues	147.38	400	400	147.38	252.62	400	400	20.00	400
Mileage	0.00	200	200	0.00	200.00	200	200	0	200
Misc.	262.55	200	200	262.55	(62.55)	200	200	20.86	200
Professional Services	0.00	300	300	0.00	300.00	300	300	0	300
Training / Education	240.00	400	400	240.00	160.00	400	400	20.00	400
Cell Phone	0.00	500	500	0.00	500.00	500	500	0	500
Vehicle	5,131.79	2,000	2,000	3,228.97	(1,228.97)	2,000	2,000	2,644.46	2,000
Sub-Total:	7,500.71	7,000	7,000	5,684.66	1,315.34	7,000	7,000	3,035	7,000
Department Total:	548,934.10	627,817.00	634,849.75	569,569.05	7,400.04	626,589	626,589	183,230	481,859

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.

From: [Town Manager](#)
To: [Town Accountant](#)
Cc: [Blake Seale](#); [Jane Krafton](#)
Subject: Change to proposed FY23 recycling budget
Date: Tuesday, January 25, 2022 5:51:28 PM

Hi Stephanie,

I just got a call from Blake Seale, and he reported that at their mtg this afternoon the BOH approved reducing their proposed FY23 recycling budget from \$25k (initial proposal) to \$10k to reflect market conditions. Please make this adjustment in the budget workbook.

As you know this represents a substantial reduction from the FY22 budget (\$45k), so is great news!

Thanks,
Angus

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

TRASH TONNAGE

2/7/2022

MONTH	FY14 - \$72	FY15 - \$74	FY16 -\$65	FY17 - \$66	FY18 - \$67	FY19 - \$68	FY20 - \$69	FY21 - \$90	FY22- \$93.60	FY23- \$97.34
JULY	125.24	105.57	90.10	116.22	134.64	106.88	120.86	122.33	111.36	
AUGUST	115.85	115.79	118.73	115.70	108.26	119.93	123.04	137.27	110.04	
SEPTEMBER	120.24	119.67	100.12	108.17	129.83	96.70	109.77	158.47	100.98	
OCTOBER	107.68	116.86	94.71	104.28	122.40	117.50	107.03	117.47	115.32	
NOVEMBER	117.56	107.11	142.88	123.91	120.77	133.20	121.81	140.50	118.38	
DECEMBER	125.70	128.40	94.77	107.14	116.81	108.19	104.25	109.30	103.61	
JANUARY	115.42	106.88	137.43	132.92	131.52	90.06	113.97	128.48	120.44	
FEBRUARY	90.76	87.30	113.18	87.98	91.42	75.86	88.75	91.20		
MARCH	107.81	105.34	100.98	90.10	110.46	108.65	110.36	118.19		
APRIL	117.81	105.90	102.67	101.59	106.00	116.64	106.25	121.40		
MAY	114.08	124.00	114.87	136.85	127.53	108.23	148.94	124.54		
JUNE	117.46	123.90	103.33	111.03	127.18	126.17	123.92	114.5		
TOTALS	1375.61	1346.72	1313.77	1335.89	1426.82	1308.01	1378.95	1483.65	780.13	
	Estimated 1600 tons	Estimated 1600 tons	Estimated 1600 tons	Estimated 1600 tons	Estimated 1600 tons	Estimated 1500 tons	Estimated 1600 tons	Estimated 1600 tons	Estimated 1600 tons	
Covanta Actual	\$ 99,043.92	\$ 99,657.28	\$ 85,395.05	\$ 88,168.74	\$ 95,596.94	\$ 88,944.68	\$95,147.55	\$ 133,528.50		
							contracts expire	mello extension expire		covanta expire

RECYCLING TONNAGE

2/7/2022

CURBSIDE AND PIPESTAVE

	Recyc tonnage & price	Recyc tonnage & price	Recyc tonnage & price	Recyc tonnage & price	Recyc tonnage & price	Recyc tonnage & price
MONTH	FY19	FY20	FY21	FY22	FY23	FY24
JULY	44.50 / \$89.67	40.20 / \$84.35	37.60 / \$84.01	35.65 / \$10.87		
AUGUST	36.91 / \$88.49	32.85 / \$82.44	31.88 / \$83.71	27.94 / \$14.56		
SEPTEMBER	28.12 / \$80.46	36.34 / \$76.22	38.03 / \$69.66	29.67 / -\$0.57		
OCTOBER	43.92 / \$75.66	33.02 / \$78.55	32.97 / \$65.98	31.33 / -\$8.29		
NOVEMBER	40.36 / \$69.06	33.74 / \$91.98	49.50 / \$50.00	33.46 / -\$13.94		
DECEMBER	44.50 / \$70.01	41.25 / \$101.22	37.99 / \$51.70	41.70 / -\$9.17		
JANUARY	38.39 / \$73.89	44.76 / \$99.54	44.78 / \$42.41	30.39 / \$15.29		
FEBRUARY	30.32 / \$81.20	27.55 / \$98.46	29.97 / \$36.59			
MARCH	40.99 / \$72.92	28.68 / \$101.56	38.29 / \$33.45			
APRIL	33.83 / \$74.95	34.49 / \$88.45	33.04 / \$25.09			
MAY	45.16 / \$79.01	33.82 / \$93.33	41.39 / \$12.26			
JUNE	36.74 / \$81.56	43.51 / \$77.12	28.91 / \$10.83			
		both contracts expire June	mello extension expire June		covanta expire june	
TOTAL TON	463.76	430.21	444.35	0.00	0.00	0.00
Estimated Tonnage	500tons @ \$100	500tons @ \$100	600tons @ \$110	Est 600 ton Per FinCom \$45,000	\$10,000 per request of TM	
Actual Tonnage	463.74	430.21	444.35			
Actual Cost \$	\$36,134.29	35,333.94	\$20,732.90			
* FY19 REFLECTS BOTH CURBSIDE AND PIPESTAVE RECYCLABLES (EXCLUDING BULK METAL)						
* Recycling charges begins, received August 1st. FY19						
* Special Town Meeting 10/22/18 Article 3 approved \$50,000						

FY22 G. MELLO AND COVANTA INVOICES

Mello Trash=\$252,180 Covanta \$149,760= total \$401,940.00.
Mello Recyc=\$45,000 Per FinCom.

G. MELLO DISPOSAL: Recycling est 600 tons @ \$75.						COVANTA (\$93.60 tip fee per ton)				
Date	Invoice #	Recycling Tonnage	Recycling Per \$ Ton	Recycling \$	Trash \$	#	Date	Invoice #	Tonnage	Amount
7/31/2020	154839	35.65	\$ 10.87	\$ 387.52	\$ 21,015.00	1.00	7/31/2020	658161	111.36	\$ 10,423.29
8/31/2020	156826	27.94	\$ 14.56	\$ 406.81	\$ 21,015.00	2.00	8/31/2020	361354	110.04	\$ 10,299.73
9/30/2020	163226	29.67	\$ (0.57)	\$ (16.91)	\$ 21,015.00	3.00	9/30/2020	365662	100.98	\$ 9,451.73
10/31/2020	165212	31.33	\$ (8.29)	\$ (259.73)	\$ 21,015.00	4.00	10/31/2020	369884	115.32	\$ 10,793.95
11/30/2020	167084	33.46	\$ (13.94)	\$ (466.43)	\$ 21,015.00	5.00	11/30/2020	374028	118.38	\$ 11,080.37
12/31/2020	173637	41.70	\$ (0.22)	\$ (9.71)	\$ 21,015.00	6.00	12/31/2020	379272	103.61	\$ 9,697.91
1/31/2021	175536	30.39	\$ 15.29	\$ 464.66	\$ 21,015.00	7.00	1/31/2021	383277	120.44	\$ 11,273.18
2/28/2021					\$ 21,015.00	8.00	2/28/2021			
3/31/2021					\$ 21,015.00	9.00	3/31/2021			
4/30/2021					\$ 21,015.00	10.00	4/30/2021			
5/31/2021					\$ 21,015.00	11.00	5/31/2021			
					\$ 21,015.00	12.00				
TOTAL		230.14	\$ 17.70	\$ 506.21	\$ 252,180.00		TOTAL		780.13	\$ 73,020.16
*BOH Estimated 600 tons x \$110 = \$66,000 Recycling						*Estimated 1600 tons x \$93.60 = \$149,760.				
* FINCOM changed budget to \$45,000 Recycling										

Paul Sevigny

From: john@neetco.com
Sent: Wednesday, December 15, 2021 1:36 PM
To: Paul Sevigny
Subject: RE: Landfill

Paul,
According to the laboratory, the cost for the 1,4-dioxane analysis should fall within the 5% increase that I calculated and sent to you earlier,
Thank you
John Clement

From: Paul Sevigny <psevigny@wnewbury.org>
Sent: Wednesday, December 15, 2021 11:28 AM
To: john@neetco.com
Subject: RE: Landfill

thanks

From: john@neetco.com <john@neetco.com>
Sent: Wednesday, December 15, 2021 11:26 AM
To: Paul Sevigny <psevigny@wnewbury.org>
Subject: RE: Landfill

Hi Paul

Our sub-contractor lab increased their analytical rates by 5% as of 1/1/2022. That would relate to an increase of \$213.20 per each groundwater sampling event. FY2022 analytical \$4,264 x 5% = \$4,477.20. The other related groundwater sampling and reporting Tasks would remain the same @ \$2,250.

FY2023 Landfill Groundwater S&A $\$4,477.20 + \$2,250 = 6727.20$ per GW sampling event.

FY2023 Landfill Gas S&A should remain the same as FY2022 at \$1,550 per event.

Although I do not anticipate a cost increase greater than 5% regarding the low level analysis of 1,4-Dioxane, I will contact the lab to confirm.

John C

From: Paul Sevigny <psevigny@wnewbury.org>
Sent: Tuesday, December 14, 2021 9:52 AM
To: John Clement (john@neetco.com) <john@neetco.com>
Subject: Landfill

H John,

Were working on our budget for FY 23. What percent increase should we add for testing. Would the \$1550 and \$6514 be enough or should we increase it?

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

Landfill Monitoring Schedule

FY23 Budgeted \$33,554.40 (revised 2/7/22)

4/23/19 DEP Mandate - Gas Assessment Corrective Action Requirements FMF #39872

FY23	Monitoring Well & Surface Water	Proposal # Invoice #	Gas Vent (GV) & GMP Testing (12x Year)	Proposal # Invoice #	Nuisance Wildlife Control*****	Proposal # Invoice #	Testing (Every 3 Years) Test Scheduled	Inspection (Every 2 Years) Test Scheduled	Proposal # Invoice #	Totals
Jul-22			\$ 1,550.00							\$ 1,550.00
Aug-22			\$ 1,550.00							\$ 1,550.00
Sep-22			\$ 1,550.00							\$ 1,550.00
Oct-22	\$ 6,727.20		\$ 1,550.00				Oct. 2024			\$ 8,277.20
Nov-22			\$ 1,550.00							\$ 1,550.00
Dec-22			\$ 1,550.00							\$ 1,550.00
Jan-23			\$ 1,550.00							\$ 1,550.00
Feb-23			\$ 1,550.00							\$ 1,550.00
Mar-23			\$ 1,550.00							\$ 1,550.00
Apr-23	\$ 6,727.20		\$ 1,550.00		\$ 1,500.00					\$ 9,777.20
May-23			\$ 1,550.00							\$ 1,550.00
Jun-23			\$ 1,550.00					June. 2024		\$ 1,550.00
SUB TOTAL										\$ 33,554.40
GRAND TOTALS	\$ 13,454.40		\$ 18,600.00		\$ 1,500.00			\$ -		\$ 33,554.40

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr: 65%			1/22/2022				
Harbormaster Salary & Wages	2,000	2,000	-	-			-		-	-	
Harbormaster Exp (contracted services)	-	-	3,500	2,500	71%	4,000	500	14.3%	4,000	500	14.3%
295 Total Harbormaster	2,000	2,000	3,500	2,500	71%	4,000	500	14.3%	4,000	500	14.3%

Notes

Budgeted per terms of agreed MOU with Town of Salisbury. Agreement in effect through FY24.

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**TOWN OF SALISBURY AND
TOWN OF WEST NEWBURY
INTERMUNICIPAL AGREEMENT FOR THE
ADMINISTRATION OF SHARED SERVICES**

Article 1. Purpose

This Agreement is entered into, pursuant to Massachusetts General Laws Chapter 40, Section 4A, by and between the Town of Salisbury, as authorized by its Town Manager and approved by its Board of Selectmen, and the Town of West Newbury, as authorized by its Town Manager and approved by its Select Board.

WHEREAS, the Town of Salisbury and the Town of West Newbury are each desirous of providing pump out boat services for their respective resident boaters on the Merrimack River; and

WHEREAS, the Town of West Newbury is desirous of providing enforcement of harbor regulations for their resident boaters on the Merrimack River; and

WHEREAS, the Town of Salisbury and the Town of West Newbury have determined that their residents can more efficiently and effectively be served with such services through a joint undertaking between the communities; and,

WHEREAS, the Town of Salisbury and the Town of West Newbury have determined to join together to establish and administer a program of shared pump out and enforcement services.

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties agree as follows:

Article 2. Definitions

Harbormaster: The duly appointed Harbormaster of the Town of Salisbury.

Participating Governmental Units: The Town of Salisbury and the Town of West Newbury.

Pump out Services: The operation and maintenance of a vessel designed to extract vessel sewage in accordance with the Clean Vessel Act.

West Newbury Harbor Regulations: Section XXVI of the West Newbury Town Bylaws, "General Harbor Regulations," adopted May 12, 1993 with amendments through June 13, 2005, as may be amended.

Article 3. Term

This Agreement shall take effect upon its approval and execution by the Boards of Selectmen of the respective Participating Governmental Units, and shall expire on June 30, 2024. Either Participating Governmental Unit shall give notice in writing to the other at least ninety (90) days prior to the expiration date whether or not it wishes to extend this Agreement.

Article 4. Lead Town

The Town of Salisbury shall act as the "lead town" for the Participating Governmental Units, by employing the necessary officers and providing the necessary equipment in connection with the services as set forth hereafter. Said officers shall be considered employees of the Town of Salisbury and be accorded all applicable benefits enjoyed by other Salisbury municipal employees as they are or shall be established. The office where such employees shall be primarily located will be in Salisbury.

Article 5. Funding Contribution

During Fiscal Year 2022, the Town of West Newbury shall pay the Town of Salisbury two separate amounts for services provided by the Town of Salisbury. The Town of West Newbury shall pay the Town of Salisbury for pump out services a total sum of not greater than \$6,000.00 to be paid upon receipt of invoices for services rendered. In addition, upon presentation of invoices by the Town of Salisbury, the Town of West Newbury shall pay the Town of Salisbury for enforcement of Harbor Regulations a total sum of \$2,500 in two equal payment of \$1,250.00 on or before July 31 and November 30 of each fiscal year of the Agreement, to be paid as a fixed fee for services provided pursuant to Article 7 below. These payments shall include all applicable expenses incurred by the Town of Salisbury in providing services on behalf of the Participating Governmental Units, including, but not limited to, wages and any other applicable benefits. Nothing herein shall prevent the parties from mutually agreeing in writing to change the funding contribution during the term of this Agreement, subject to available appropriation.

Article 6. Financial Safeguards

Under the provisions of M.G.L. Chapter 40, §4A, the Town of Salisbury Harbormaster shall provide to the Town of West Newbury periodic financial statements that shall include: accurate and comprehensive records of the services performed under this agreement; the costs incurred; and the reimbursements and contributions received. Such reports shall be compiled and distributed by the Harbormaster on a quarterly basis. In addition, all bills and payrolls submitted for work done under this regional Agreement shall be plainly marked to indicate that the work was done under the authority of this Agreement.

Article 7. Hours of Services and Service Requirements

The Town of Salisbury shall provide pump out services under this Agreement on an as-needed basis in accordance with Attachment A to the Town of West Newbury's Clean Vessel Act (CVA) grant agreement with the Commonwealth of Massachusetts, Division of Marine Fisheries, which

is attached hereto and incorporated herein. In addition, on weekend days (including weekday holidays) during the boating season (May 15 - October 15), the Town of Salisbury shall conduct periodic patrols of the portion of the Merrimack River abutting West Newbury in order to establish a visible presence of the Harbormaster and to conduct enforcement activities pursuant to the West Newbury Harbor Regulations; provided, however, that such patrols may be suspended, upon the reasonable judgment of the Harbormaster, on days with inclement weather.

Article 8. Vehicle Usage

The Town of West Newbury shall provide a pump out boat. This vehicle shall be made available for the use of the Salisbury Harbormaster. Collision and liability insurance for this vehicle shall be paid by the Town of West Newbury. Upon presentation of receipts for expenses incurred, the Town of Salisbury shall be reimbursed for reasonable costs, not to exceed \$500.00 within a fiscal year, associated with the garaging, maintenance and upkeep of West Newbury's pump out boat during the term of this Agreement.

Article 9. Fees and Fines

Any fees or fines collected during the provision of pump-out or enforcement services will be collected on behalf of and returned to the Participating Governmental Unit from within the municipal boundaries of which the service is performed. All citations or warnings issued by the Salisbury Harbormaster within the portion of the Merrimack River abutting West Newbury shall be sent to the West Newbury Harbor Committee, care of the Town Manager's office, not later than seven (7) calendar days after the date of issuance of the citation or warning.

Article 10. Indemnification

In the event that any claims, demands, suits, causes of action, costs, and expenses arise with respect to the services provided pursuant to this Agreement, and to the extent permitted by Massachusetts General Laws chapter 258 and other applicable law, a Participating Governmental Unit shall indemnify, defend and hold harmless the other Participating Government Unit from and against any such claims, demands, suits, causes of actions, costs and expends, including reasonable attorneys' fees and legal costs, but only to the extent that they arise from or relate to the negligent acts or omissions of the first Participating Governmental Unit, or its agents, servants, or employees. By entering into this Agreement, neither of the parties has waived any governmental immunity or limitation of liability or damages which may be extended to them by operation of law. This Agreement is by and between the municipalities which have executed it and each states that the Agreement is intended for their mutual benefit alone and is not intended to confer any express or implied benefits on any other entity or person. This Agreement is not intended to confer third party beneficiary status on any person.

Article 11. Miscellaneous

- a) This Agreement may only be amended in writing by vote of both of the Participating Governmental Units. Should additional municipalities seek to join this program of shared pump out services, the terms agreed to herein, including apportionment of expenses, for

such additional municipalities shall be negotiated and approved by both of the Participating Governmental Units.

- b) This Agreement represents the entire understanding of the parties with respect to its subject matter.
- c) This Agreement shall be governed by the laws of the Commonwealth of Massachusetts.
- d) If any of the provisions of this Agreement is declared to be illegal, unenforceable, or void, then both parties shall be relieved of all obligations under such provision, provided, however, that the remainder of the Agreement shall be enforced.

Witness our hands and seals as of this 28th day of June, 2021.

TOWN OF WEST NEWBURY
By its Select Board

TOWN OF SALISBURY
By its Board of Selectmen

[Signature]

Wm M. McDold

Nerdy Med

Monica Abdulla

[Signature]

Freeman J Condon

[Signature]

Dated: 6/28/21

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr: 65%			2/12/2022	2/10/2022			
Soldiers Grave Expense	2,185	3,161	2,600	-	0%	2,600	-	0.0%	3,592	992	38.2%
Memorial Day Expenses	455	-	1,740	-	0%	1,740	-	0.0%	2,200	460	26.4%
Veterans benefits & expenses	-	21,112	7,400	2,206	30%	7,400	-	0.0%	4,400	(3,000)	-40.5%
Northern Essex Veterans Services	28,859	3,976	21,695	21,695	100%	21,096	(599)	-2.8%	21,096	(599)	-2.8%
543 Total Veterans	31,499	28,248	33,435	23,901	71%	32,836	(599)	-1.8%	31,288	(2,147)	-6.4%

Notes

	Graves	Cost	\$
Walnut Hill Cemetery	84	8	672
Merrimack Cemetery	98	8	784
Rural Cemetery	71	8	568
Bridge Street Cemetery	196	8	1,568
			<u>3,592</u>

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Town Manager

From: Karen Tyler <ktyler@eessexvets.com>
Sent: Saturday, February 12, 2022 11:21 AM
To: Town Manager
Subject: Veteran Assesement

HI

West Newbury assessment is \$21,095.16. It was voted on and accepted at the Feb 9th Board of Directors meeting.

I will be preparing the assessment letters soon.

v/r

Karen F. Tyler

Director of Veterans' Services

Eastern Essex Dept. Veterans' Services

25 Green St.

Ipswich, MA 01938

(978) 356-6699

(978) 356-6615 (Fax)

www.eessexvets.com

Duty First!

"The willingness with which our young people are likely to serve in any war, no matter how justified, shall be directly proportional to how they perceive veterans of earlier wars were treated and appreciated by our nation."

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr:	65%						
DEBT SERVICE											
Debt Service (Principal)	350,614	340,500	305,000	305,000	100%	<u>1/22/2022</u> 295,000	(10,000)	-3.3%	295,000	(10,000)	-3.3%
Debt Service (Interest)	20,825	15,400	8,950	8,950	100%	5,900	(3,050)	-34.1%	5,900	(3,050)	-34.1%
710/750 Total Debt Service	371,439	355,900	313,950	313,950	100%	300,900	(13,050)	-4.2%	300,900	(13,050)	-4.2%
TOTAL DEBT SERVICE:	371,439	355,900	313,950	313,950	100%	300,900	(13,050)	-4.2%	300,900	(13,050)	-4.2%

Town of West Newbury, Massachusetts
Fiscal Year 2023 Projected Principal and Interest Payments

Aggregate Debt Service

Date	Issue : Purpose	Principal	Interest	Total P+I		Source of Funding		Article (water
						General Fund	Water Fund	pollution abatement)
07/15/2022	November 16 2005 MWPAT 00-1001-1 (OE)	10,364.00	-	10,364.00	See pg. 4 of WN Debt Book Schedules 6-30-18			
Subtotal		\$10,364.00	-	\$10,364.00				\$10,364.00
08/15/2021	February 15 1984 Water FHA (O)	-	300.72	300.72				
Subtotal		-	\$300.72	\$300.72				\$300.72
09/01/2022	February 23 2012 : Adv Ref of 9 1 02 - Public Safety Complex (I)	145,000.00	1,450.00	146,450.00	See pg. 5 of WN Debt Book Schedules 6-30-18			
09/01/2022	February 23 2012 : Adv Ref of 9 1 02 - Land Acquisition II (IE)	150,000.00	1,500.00	151,500.00	See pg. 7 of WN Debt Book Schedules 6-30-18			
Subtotal		\$295,000.00	\$2,950.00	\$297,950.00		\$297,950.00		
09/15/2022	September 28 2017 Water Tank (O)	35,000.00	26,781.25	61,781.25				
Subtotal		\$35,000.00	\$26,781.25	\$61,781.25				\$61,781.25
02/15/2022	February 15 1984 Water FHA (O)	12,028.85	300.72	12,329.57				
Subtotal		\$12,028.85	\$300.72	\$12,329.57				\$12,329.57
03/01/2022	February 23 2012 : Adv Ref of 9 1 02 - Public Safety Complex (I)	-	1,450.00	1,450.00				
	February 23 2012 : Adv Ref of 9 1 02 - Land Acquisition II (IE)	-	1,500.00	1,500.00				
Subtotal		-	\$2,950.00	\$2,950.00		\$2,950.00		
03/15/2023	September 28 2017 Water Tank (O)	-	25,906.25	25,906.25				
Subtotal		-	\$25,906.25	\$25,906.25				\$25,906.25
Total		\$352,392.85	\$59,188.94	\$411,581.79		\$ 300,900.00	\$ 100,317.79	\$ 10,364.00

	Principal	Interest	P+I	Notes
Amount to budget (Gen. Fund)	\$295,000.00	\$5,900.00	\$300,900.00	
Amount to budget (Water Fund)	\$47,028.85	\$53,288.94		
Plus *		\$40,000.00		Principal due on \$1.1M BAN maturing July 2022.
		\$16,500.00		Interest due on \$1.1M BAN maturing July 2022.
Amount to budget (Water Fund)	\$47,028.85	\$109,788.94	\$156,817.79	
Amount for Town Mtg Article for septic revolving fund	\$10,364.00	\$0.00	\$10,364.00	
Total aggregate debt service:			\$468,081.79	

* Note: Water costs will be partially offset by net proceeds from BAN premium in the amount of \$6,646 which will be transferred to a Water revenue account and appear in Water Retained Earnings for use for future eligible capital costs (such as principal on long-term debt service for Water Tank and Chem Bldg).

Source: Angus Jennings, Town Manager

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr:							
BENEFITS											
Essex Regional Retirement Assessment	660,171	687,493	731,433	731,432	100%	<u>1/14/2022</u> 805,420	73,987	10.1%	805,420	73,987	10.1%
911 Total Essex Regional Retirement	660,171	687,493	731,433	731,432	100%	805,420	73,987	10.1%	805,420	73,987	10.1%
Unemployment Insurance & Benefits	10,301	-	1,500	370	25%	1,500	-	0%	1,500	-	0%
913 Total Unemployment Insurance	10,301	-	1,500	370	25%	1,500	-	0%	1,500	-	0%
Group Insurance	373,473	394,029	408,755	254,146	62%	<u>2/7/2022</u> 476,670	67,915	16.6%	476,670	67,915	16.6%
914 Total Group Insurance	373,473	394,029	408,755	254,146	62%	476,670	67,915	16.6%	476,670	67,915	16.6%
FICA Insurance	47,512	46,737	50,476	32,679	65%	<u>2/14/2022</u> 51,990	1,514	3%	<u>2/27/2022</u> 51,485	1,010	2.0%
916 Total FICA Insurance	47,512	46,737	50,476	32,679	65%	51,990	1,514	3%	51,485	1,010	2.0%
Other Post Employment Benefits	-	-	1	-	0%	-	(1)	-100%	-	(1)	-100%
919 Total OPEB - GF	-	-	1	-	0%	-	(1)	-100%	-	(1)	-100%
Insurance and Bonds	150,797	174,508	185,081	183,713	99%	<u>2/2/2022</u> 199,205	14,124	7.6%	<u>2/27/2022</u> 199,865	14,784	8.0%
945 Total Insurance and Bonds	150,797	174,508	185,081	183,713	99%	199,205	14,124	7.6%	199,865	14,784	8.0%
TOTAL BENEFITS:	1,242,254	1,302,767	1,377,246	1,202,341	87%	1,534,785	157,539	11.4%	1,534,940	157,695	11.4%

PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chairman*

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

Auditor SUZANNE M. BUMP | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES M. MACHADO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN


MEMORANDUM

TO: Essex Regional Retirement Board

FROM: John W. Parsons, Esq., Executive Director

RE: Appropriation for Fiscal Year 2023

DATE: December 14, 2021



Required Fiscal Year 2023 Appropriation: **\$44,512,745**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2023 which commences July 1, 2022.

Attached please find summary information based on the present funding schedule for your system and the portion of the Fiscal Year 2023 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 ERI column on Page 2 and the Additional Appropriation for CRAB column on Pages 3 and 4.

The current schedule is due to be updated by Fiscal Year 2023.

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

JWP/jfb
Attachments

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Essex Regional Retirement Board

Projected Appropriations

Fiscal Year 2023 - July 1, 2022 to June 30, 2023

Aggregate amount of appropriation: **\$44,512,745**

Fiscal Year	Estimated Cost of Benefits	Funding Schedule (Excluding ERI)	ERI	Total Appropriation	Pension Fund Allocation	Pension Reserve Fund Allocation	Transfer From PRF to PF
FY 2023	\$44,442,164	\$44,458,230	\$54,515	\$44,512,745	\$44,442,164	\$70,581	\$0
FY 2024	\$45,274,682	\$47,350,680	\$55,394	\$47,406,074	\$45,274,682	\$2,131,392	\$0
FY 2025	\$46,123,850	\$50,431,156	\$56,312	\$50,487,468	\$46,123,850	\$4,363,618	\$0
FY 2026	\$46,990,002	\$53,711,884	\$57,270	\$53,769,154	\$46,990,002	\$6,779,152	\$0
FY 2027	\$47,873,477	\$57,205,876	\$58,273	\$57,264,149	\$47,873,477	\$9,390,672	\$0

The Total Appropriation column shown above is in accordance with your current funding schedule and the scheduled payment date(s) in that schedule. Whenever payments are made after the scheduled date(s), the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.

For illustration, we have shown the amount to be transferred from the Pension Reserve Fund to the Pension Fund to meet the estimated Cost of Benefits for each year. If there are sufficient assets in the Pension Fund to meet the Cost of Benefits, this transfer is optional.

Essex Regional Retirement System FY23 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund: \$44,458,230
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0
 Aggregate additional appropriation for the E.R.I.: \$54,515

<u>UNIT</u>	<u>PEN.FUND. 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	0.35%	155,604	0			155,604	158,369
Town of Boxford	3.49%	1,551,592	0			1,551,592	1,579,165
Town of Essex	1.71%	760,236	0			760,236	773,746
Town of Georgetown	5.16%	2,294,045	0			2,294,045	2,334,812
Town of Groveland	2.31%	1,026,985	0	9,399		1,036,384	1,054,801
Town of Hamilton	2.77%	1,231,493	0			1,231,493	1,253,377
Town of Ipswich	10.50%	4,668,114	0			4,668,114	4,751,070
Town of Lynnfield	7.75%	3,445,513	0			3,445,513	3,506,742
Town of Manchester	3.52%	1,564,930	0			1,564,930	1,592,740
Town of Merrimac	2.39%	1,062,552	0			1,062,552	1,081,434
Town of Middleton	5.26%	2,338,503	0			2,338,503	2,380,060
Town of Nahant	2.18%	969,189	0			969,189	986,412
Town of Newbury	2.16%	960,298	0			960,298	977,363
Town of North Andover	15.64%	6,953,268	0			6,953,268	7,076,832
Town of Rockport	4.92%	2,187,345	0			2,187,345	2,226,216
Town of Rowley	2.97%	1,320,409	0			1,320,409	1,343,874
Town of Salisbury	4.54%	2,018,404	0			2,018,404	2,054,272
Town of Topsfield	3.48%	1,547,146	0			1,547,146	1,574,640
Town of Wenham	2.10%	933,623	0			933,623	950,214
Town of West Newbury	1.95%	866,935	0			866,935	882,341
East.Essex Vet.Dist.	0.08%	35,567	0			35,567	36,199
No.And.-Box.Vet.Dist.	0.00%	0	0			0	0
North Essex Vet.Dist.	0.00%	0	0			0	0
Byfield Water Dist.	0.07%	31,121	0			31,121	31,674
Lynnfld.Ctr.Wat.Dist.	0.48%	213,400	0			213,400	217,192
Lynnfield Water Dist.	0.24%	106,700	0			106,700	108,596
NE Mass Mosq.Cont.	0.45%	200,062	0			200,062	203,617
Ham.-Wen.Reg.School	2.36%	1,049,214	0			1,049,214	1,067,859
Man-Essex Reg. School	1.46%	649,090	0		18,904	667,994	679,865
Masconomet Reg.School	1.94%	862,490	0			862,490	877,817
Pentucket Reg.School	2.71%	1,204,818	0			1,204,818	1,226,228
Triton Reg.School	3.36%	1,493,797	0			1,493,797	1,520,343
Essex Housing Authority	0.04%	17,783	0			17,783	18,099
Georgetown Hous.Auth.	0.16%	71,133	0			71,133	72,397
Groveland Hous. Auth.	0.05%	22,229	0			22,229	22,624
Hamilton Hous.Auth.	0.04%	17,783	0			17,783	18,099
Ipswich Housing Auth.	0.45%	200,062	0			200,062	203,617
Lynnfield Hous.Auth.	0.04%	17,783	0			17,783	18,099
Manchester Hous. Auth.	0.08%	35,567	0			35,567	36,199
Merrimac Hous.Auth.	0.03%	13,337	0			13,337	13,574
Middleton Hous.Auth.	0.05%	22,229	0			22,229	22,624
Nahant Housing Auth.	0.03%	13,337	0	10,120		23,457	23,874
No.Andover Hous.Auth.	0.37%	164,495	0			164,495	167,418

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 FY23 Appropriation by Governmental Unit

Aggregate amount for appropriation for the Pension Fund: \$44,458,230
 Aggregate amount for appropriation for the Pension Reserve Fund: \$0
 Aggregate additional appropriation for the E.R.I.: \$54,515

<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>
Rockport Hous.Auth.	0.16%	71,133	0			71,133	72,397
Rowley Hous. Auth.	0.04%	17,783	0		16,092	33,875	34,477
Salisbury Hous. Auth.	0.04%	17,783	0			17,783	18,099
Topsfield Hous.Auth.	0.04%	17,783	0			17,783	18,099
Wenham Housing Auth.	0.08%	35,567	0			35,567	36,199
W. Newbury Hous. Auth.	0.00%	0	0			0	0
TOTAL	100.00%	\$44,458,230	\$0	\$19,519	\$34,996	\$44,512,745	\$45,303,765

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.

Member Earnings - 2021 Salary Survey
West Newbury

	<u>Earnings</u>	<u>% of Total Earnings</u>	<u>FY23 Appropriation</u>	<u>FY22 Appropriation</u>	<u>% of Total Earnings</u>	<u>% Increase</u>	<u>Factors:</u>
	2,719,170.18						
Non-Water Department Earnings	2,719,170.18	92.9%	805,419.12	731,432.46	93.92%	10.1%	Added sergeant positon. Increased staffing level overall. Overall 5% increase in salaries
Water Department Earnings	207,683.35	7.1%	61,515.88	47,331.54	6.08%	30.0%	Added new and filled vacant positions. Increased admin wage. Overall 24% increase in salaries
2021 Total Earnings	2,926,853.53	100.0%	866,935.00	778,764.00	100.00%	11.3%	
Total FY '23 Discounted Appropriation	866,935.00						

Source: West Newbury Finance Department

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

	FY 2020	FY 2021	FY 2022	YTD thru 2/25/2022		DH/BCC	Proposed Change		TM proposed	Proposed Change	
	Expended	Expended	Amended	\$	%		\$	%		\$	%
	6/30/2020	6/30/2021	10/23/2021	Percent of yr:							
BENEFITS											
Essex Regional Retirement Assessment	660,171	687,493	731,433	731,432	100%	<u>1/14/2022</u> 805,420	73,987	10.1%	805,420	73,987	10.1%
911 Total Essex Regional Retirement	660,171	687,493	731,433	731,432	100%	805,420	73,987	10.1%	805,420	73,987	10.1%
Unemployment Insurance & Benefits	10,301	-	1,500	370	25%	1,500	-	0%	1,500	-	0%
913 Total Unemployment Insurance	10,301	-	1,500	370	25%	1,500	-	0%	1,500	-	0%
Group Insurance	373,473	394,029	408,755	254,146	62%	<u>2/7/2022</u> 476,670	67,915	16.6%	476,670	67,915	16.6%
914 Total Group Insurance	373,473	394,029	408,755	254,146	62%	476,670	67,915	16.6%	476,670	67,915	16.6%
FICA Insurance	47,512	46,737	50,476	32,679	65%	<u>2/14/2022</u> 51,990	1,514	3%	<u>2/27/2022</u> 51,485	1,010	2.0%
916 Total FICA Insurance	47,512	46,737	50,476	32,679	65%	51,990	1,514	3%	51,485	1,010	2.0%
Other Post Employment Benefits	-	-	1	-	0%	-	(1)	-100%	-	(1)	-100%
919 Total OPEB - GF	-	-	1	-	0%	-	(1)	-100%	-	(1)	-100%
Insurance and Bonds	150,797	174,508	185,081	183,713	99%	<u>2/2/2022</u> 199,205	14,124	7.6%	<u>2/27/2022</u> 199,865	14,784	8.0%
945 Total Insurance and Bonds	150,797	174,508	185,081	183,713	99%	199,205	14,124	7.6%	199,865	14,784	8.0%
TOTAL BENEFITS:	1,242,254	1,302,767	1,377,246	1,202,341	87%	1,534,785	157,539	11.4%	1,534,940	157,695	11.4%

FY23 Health Insurance Budgeting Worksheet

MIIA

FY23	Total	Monthly		Annual		Water		General Fund	
		Emp. Share (35%)	Town Share (65%)	Emp. Share (35%)	Town Share (65%)	# enrollees (Feb 2022)	Budget	# enrollees (Feb 2022)	Budget
Blue Care Elect Preferred Options		0.35	0.65						
Individual	1,336.51	467.78	868.73	5,613.33	10,424.75	0	-	0	-
Family	3,576.34	1,251.72	2,324.62	15,020.65	27,895.49	0	-	0	-
HMO Blue NE Options									
Individual	1,093.71	382.80	710.91	4,593.56	8,530.90	1	8,530.90	8	68,247.20
Family	2,926.64	1,024.32	1,902.31	12,291.87	22,827.75	1	22,827.75	4	91,311.01
HMO Blue NE MIIA Alt Options									
Individual	1,045.02	365.76	679.26	4,389.09	8,151.16	0	-	3	24,453.48
Family	2,796.36	978.73	1,817.63	11,744.71	21,811.61	0	-	2	43,623.23
Opt-Out Incentive		0	1						
Opt-out Family	1,200.00	-	100.00	-	1,200.00	2	2,400.00	12	14,400.00
Opt-out Individual	600.00	-	50.00	-	600.00	0	-	3	1,800.00
					Sub-totals:	4	33,758.65	32	243,834.92

Retirees

FY23	Rate (first half)	Retiree Share (50%)	Town Share (50%)	Rate (second half, est.)	Retiree Share (50%)	Town Share (50%)	Total (Town share)	# enrollees (Feb 2022)	Budget
Medex 2	162.18	81.09	81.09	165.42	82.71	82.71	1,965.62	22	43,243.68
Medex 2 LIS	299.39	149.70	149.70	305.38	152.69	152.69	3,628.61	1	3,628.61
Single Person: HMO Blue Alt	1,045.02	522.51	522.51	1,045.02	522.51	522.51	6,270.12	1	6,270.12
Single Person: HMO Blue Options	1,093.71	546.85	546.85	1,093.71	546.85	546.85	6,562.23	1.16666	7,655.89
							Sub-totals:	25.16666	60,798.30

Teamsters

FY23	Per week	FY23 (first half)	Per week	FY23 (second half)	Total (FY23)	Hrs/week: 40		# enrollees (Feb 2022)	Budget
						Emp. Share (35%)	Town Share (65%)		
	<i>Per hour:</i>	12.9625		13.4625					
Teamsters (DPW)	518.50	13,481.00	538.50	14,001.00	27,482.00	9,618.70	17,863.30	3	53,589.90
Teamsters (Police)	518.50	13,481.00	538.50	14,001.00	27,482.00	9,618.70	17,863.30	3	53,589.90
Teamsters (Dispatch)	518.50	13,481.00	538.50	14,001.00	27,482.00	9,618.70	17,863.30	1	17,863.30
					Sub-totals:			7	125,043.10

Sub-Totals (Gen. Fund):	429,676.32
Adjustment in case of 2 employees switching from individual to family:	29,353.18
Adjustment for new benefits-eligible employee on family plan:	22,827.75
Total Gen. Fund Budget:	481,857.26
Total Water Fund Budget:	33,758.65

Source: Angus Jennings, Town Manager



MIIA HEALTH BENEFITS TRUST
 Renewal Proposal 7/1/2022 - 6/30/2023
West Newbury

MONTHLY CONTRIBUTION RATES				
PRODUCTS		CURRENT	RENEWAL	
		RATES	RATES	INCREASE
Blue Care Elect Preferred Options	Individual	\$1,310.30	\$1,336.51	2.00%
	Family	\$3,506.22	\$3,576.34	2.00%
HMO Blue NE Options	Individual	\$1,072.26	\$1,093.71	2.00%
	Family	\$2,869.25	\$2,926.64	2.00%
HMO Blue NE MIIA Alternative Options	Individual	\$1,024.53	\$1,045.02	2.00%
	Family	\$2,741.53	\$2,796.36	2.00%


Renewal rates are based on final plan design and enrollment.

Senior plans will renew on January 1, 2023.

Please provide a copy of the in-force PEC or IAC agreement, if applicable.

Signed commitment is due on or before April 1, 2022.

Renewal rates are based on continuing the current enrollment level.

Signature for Acceptance of Rates	Title	Date
	Town Manager	2/28/2022
Print Name		
Angus Jennings		




MIIA HEALTH BENEFITS TRUST
 Renewal Proposal 1/1/2022 - 12/31/2022
West Newbury

MONTHLY CONTRIBUTION RATES				
PRODUCTS		CURRENT	RENEWAL	
		RATES	RATES	INCREASE
Medex 2	Medex 2	\$162.18	\$162.18	0.00%
	Blue Med Rx	\$166.11	\$170.61	2.71%
	Total	\$328.29	\$332.79	1.37%

Blue Medicare Rx rates represent PDP Option 41 (\$10/\$20/\$35 RX, 2x MO).

Renewal rates are based on continuing the current enrollment level.

Signature for Acceptance of Rates	Title	Date
	Town Manager	10/28/21
Print Name		
Angus Jennings		

TOWN OF WEST NEWBURY



Proposed FY23 Expense Budget

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	Expended	Expended	Amended	\$	%		\$	%		\$	%
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Budget Estimating Worksheet, Insurance and Bonds, FY23				WORKING DRAFT
Item	FY22 Proposed	FY23 DRAFT	Assumed change	Notes
Bond Jennings	\$ 578.00	\$ 606.90	5%	
Bond Gilbert	\$ 578.00	\$ 606.90	5%	
Bond Blatchford	\$ 100.00	\$ 105.00	5%	
Bond Asst Clerk	\$ 100.00	\$ 105.00	5%	
Chubb (Police/Fire Accident)	\$ 26,319.30	\$ 27,635.27	5%	
Page School apartments	\$ -			<i>Ownership transferred to WNHA.</i>
Soldiers & Sailors Bldg	\$ 2,817.91	\$ 3,099.70	10%	<i>Policy decision re future of bldg/site may affect insurance costs for FY23. Budget assumes cont'd coverage of building.</i>
Lloyds of London (694 Main St)	\$ 581.99	\$ 695.68	10%	
MIIA property/casualty	\$ 123,962.70	\$ 130,160.84	5%	
Supplemental charge for ins. Cert. to WNHA for Annex		\$ 500.00		
MIIA addition of coverage for public safety tech inventory	\$ -	\$ 4,596.90	5%	<i>quoted by Cabot Risk 1/5/22 for FY22, adjusted upward by est. 5%</i>
MIIA workers comp	\$ 26,798.10	\$ 28,138.01	5%	
Workers comp audit	\$ 645.00	\$ 645.00		
Contingency	\$ 2,700.00	\$ 2,970.00	10%	
	\$ 185,181.00	\$ 199,865.19		
<i>Source: Angus Jennings, Town Manager</i>				