

MEETING NOTICE-WEST NEWBURY  
FINANCE COMMITTEE

Date & Time: Wednesday March 1, 2023, 6:00 PM  
Location: 1910 Building 1st Floor Hearing Room  
By: Chris Wile, Chairman

REC'D W. NEWBURY CLERK  
'23 FEB 24 AM 9:15

AGENDA

1. Call to Order
2. Public Comment.
3. Approval of Minutes  
Meeting of February 22, 2023
4. Review and discuss budgets and articles for spring Town Meeting to be held on April 24, 2023.
5. Town Manager updates. -A.J.
6. Communications.
7. Schedule of future Finance Committee meeting dates.
  - March 8, 2023 at 6:00 pm - School Committee, then Finance Committee meeting.
  - March 15, 2023 at 6:00 pm- Finance Committee.
  - March 22, 2023 at 6:00 pm- Finance Committee.
8. Other upcoming non-Finance Committee meetings related to Budget and Town Meeting articles:
  - March 7, 2023 at 7:30 pm – Conservation Commission meeting including continued review of potential proposed Wetlands Bylaw
  - March 7, 2023 at 7:00 pm – Planning Board public hearing regarding proposed Zoning Bylaw amendments (incl. proposed Zoning Recodification, and proposed Solar Bylaw amendments)
  - March 13, 2023 at 7:00 pm – Select Board meeting including review of proposed Water Articles and FY24 operating budget; and including review of proposed FY24 Whittier Tech operating budget
  - March 16, 2023 at 7:00 pm – Affordable Housing Trust public listening session regarding proposed Affordable Housing Trust Action Plan
9. Adjournment



## Town of West Newbury Finance Committee FY24 Budget Meeting Schedule – Updated 2/17/23

All meetings **except for March 8<sup>th</sup>** will be in the 1910 Building  
381 Main Street, West Newbury, MA  
Hearing Room 1

REC'D W. NEWBURY CLERK  
'23 FEB 17 PM 4:05

<u>Date/Time</u>	<u>Departments/Topics To Be Reviewed</u>	
Wednesday, Feb. 15 <sup>th</sup> 6pm	Moderator Select Board Finance Department Board of Assessors Legal Counsel	Council on Aging Debt Service Essex County Retirement Unemployment Compensation OPEB
Wednesday, Feb. 22 <sup>nd</sup> 6pm	Board of Health Conservation Commission Planning Board Open Space Committee Bandstand	Cultural Council Historical Commission Town Clerk Board of Registrars/Elections Veterans' Services
Wednesday, March 1 <sup>st</sup> 6pm	DPW Inspectional Services Board of Appeals Parks & Rec Commission	Community Preservation Comm Mill Pond Committee Health Insurance
Wednesday, March 8 <sup>th</sup> <b>Location: Middle/High School <sup>1</sup></b>	Education	
Wednesday, March 15 <sup>th</sup> 6pm	Library Police Department Fire Department Dispatch	Emergency Management Agency Water Transfers to Stabilization
Wednesday, March 22 <sup>nd</sup> 6pm	Town Manager Finance Committee Animal Control Harbormaster	Insurance and Bonds COLA Medicare (FICA) Revenue Projections

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

<sup>1</sup> March 8<sup>th</sup> meeting expected to be at Pentucket Middle/High School, immediately following the Pentucket School Committee meeting (starting at 6pm). The meeting will take place in the Middle/High School main office, Room #1012.

Posted Corrected Schedule on 2/17/2023 at the Town Offices and the Town's Official Website [www.wnewbury.org](http://www.wnewbury.org)



# Town of West Newbury

381 Main Street

West Newbury, Massachusetts 01985

Angus Jennings, Town Manager

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

[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)

TO: Finance Committee  
FROM: Angus Jennings, Town Manager  
DATE: February 25, 2023  
RE: Budget and Article updates

This memo includes information regarding the budget sections scheduled for review at the upcoming meeting of March 1<sup>st</sup>. New information regarding any proposed Article (received since earlier materials had been circulated) is enclosed later in this meeting packet.

## DPW

Memo/backup from Dept. Head enclosed in FinCom packet. Notable changes to the proposed FY24 budget include:

- Snow & Ice. Proposed increase in Snow & Ice Budget from \$150,000 to \$200,000. This recommendation was made based on the past several years' actual expended amounts, summarized as follows:

FISCAL YEAR	BUDGETED	ACTUAL
FY22	\$150,000	\$247,245
FY21	\$150,000	\$224,021
FY20	\$150,000	\$211,087
FY19	\$150,000	\$199,491

Please note: if Town Meeting increases the proposed S&I operating budget, this would constrain the Town's ability to reduce this amount in future budgets.<sup>1</sup> (It is primarily for this reason that my office has recommended keeping the amount at \$150,000 for the past few years, even despite some FinCom members' objections/concerns).

This year, when preparing the budget, in light of the prior year figures above, Wayne and I agreed that an increase to \$200,000 made sense. However – as it turns out – this may not be the year to do this. As of the date of this memo, our year-to-date FY23 S&I expenses are \$82,047.42 (not including any costs incurred but not yet invoiced) out of \$150,000 budgeted so – for the first time in years – the Town may not overspend the approved FY23 operating budget (and even if it does, does not appear on track to reach \$200,000 in expenses. However, as with every New England winter, we do not know what lies ahead.

<sup>1</sup> See backup to Article (reference #) 19 for further detail. While S&I is included in the annual operating budget, any overages are voted separately, via a Warrant Article.

- Staffing changes. The DPW Director's memo summarizes these changes. I write this simply to ensure that the FinCom is clear that the expansion of hours in the DPW administrative support position (from 15 to 34) was made *in lieu of* re-filling the 22/hr week Resident Services Administrator position (which, through FY23, has been carried in the Select Board budget). This expansion in DPW was accompanied by a major shift in responsibilities on matters such as (but not limited to): support for Green Communities program compliance; facilities reservations/rentals; support to Summer Rec program (including primary administration of new MyRec.com registration/payment platform); utility pole relocation hearings; and webpage administration. In addition, the (newly-titled) DPW Business Administrator/Purchasing Assistant includes substantial responsibilities supporting the DPW Director in his separate role as the Town's Chief Procurement Officer. The CPO designation, which Wayne accepted on an interim basis following the retirement of former CPO Mike McCarron, requires MCPPO Certification (which requires 9 complete days of training, over 3 years, plus certification maintenance beyond that) and implicates a major amount of staff time overseeing town-wide procurement, purchasing and contracting. It was never sustainable – or the Town Manager/Select Board's long-term plan – to assign these responsibilities to Wayne without any dedicated support, so the transfer of hours to the DPW support position provided an excellent opportunity to both add responsibilities to this office (transferred from the Select Board office) but also to set the office's CPO staffing more appropriately. (For continuity planning, the DPW Business Administrator/Purchasing Assistant, who holds a bachelors degree in Business Administration, is now actively pursuing her MCPPO certification).

### Inspectional Services

Memo/backup from Dept. Head enclosed in FinCom packet.

### Board of Appeals

The modest ZBA operating budget is intended to cover expenses such as training/mileage for ZBA members to attend trainings, and advertising costs for legal ads for ZBA hearings for which there is not an applicant. (Applicants' pay the costs for legal ads associated with their applications). An example would be the ZBA's revisions to its Comprehensive Permit regulations in 2020.

### Parks & Rec Commission

In assembling the budget materials for this packet, I realized that in my preparation of the FY24 budget I double-counted the proposed Parks & Rec salary/wages line. The enclosed worksheet shows proposed salary/wages of \$5,072 and proposed expenses of \$33,200, combining to total \$38,272. The budget I put forward carries \$38,272 in the expenses line only. This was in error.

My recommendation would be that the Finance Committee consider recommending the Parks & Rec budget with the corrected amounts, namely salary/wages of \$5,072 and proposed expenses of \$33,200, combining to total \$38,272.

This would be an increase of \$13,487 (54%) from the FY23 operating budget. As you know, an Article was voted at the October 2022 Town Meeting to approve funding for ballfield maintenance expenses. The proposed FY24 budget essentially integrates these recurring expenses into the operating budget.



The Parks & Rec operating budget has fluctuated quite a bit in the past few years, owing primarily to changes in how and by whom field maintenance is done. These changes have occurred based on ongoing efforts of the Commission and Town staff (esp. DPW) to better document needs, costs, and responsibilities.

(Note: zeroing out the separate “Action Cove Expenses” line in the operating budget will not affect the maintenance of Action Cove. This separate budget line has been incorporated into the overall Parks/Rec Expenses line in the proposed FY24 operating budget, as neither the Commission nor Finance personnel see a reason to budget this separately).

### Community Preservation Committee

The FinCom already acted on all three CPC articles at its meeting of Feb. 22<sup>nd</sup>. There are no CPC expenses in the operating budget, so no further review is needed.

### Mill Pond Committee

The Mill Pond Committee expense budget is primarily intended to support the annual Winter Carnival. Unfortunately, the Winter Carnival, which has long been a tradition in West Newbury, has not taken place for the past few years due to either COVID-19 or a lack of snow.

This expense line would also cover training/mileage for MPC members to attend trainings. The Committee has focused increasing attention on water quality testing and pond management, following on a cyanobacteria outbreak in 2020. The Committee has also been active in planning efforts to increase accessibility of the trails and amenities at Mill Pond.

One concern the Mill Pond Committee has raised is the removal of large trees that have fallen into the water. The DPW Director reviewed this with the Conservation Agent and, based on the permitting that would be required to undertake this work, was unable to take on this effort in-house. I am looking into what type of permitting will be needed and, if this will require consultant and/or engineering services, may offer a recommended budget addition at the meeting this Wednesday.

### Health Insurance

Early in each budget season, we carry an assumed percentage increase in rates for the subsequent fiscal year. Around mid-February each year, MIIA (MA Interlocal Insurance Association) confirms the rates for West Newbury. On February 23<sup>rd</sup>, we received written confirmation that West Newbury’s rate increase for FY23 will only be 1%. The enclosed budget figure has been updated to reflect this confirmed increase (which is lower than I had initially proposed). I have also enclosed the insurance budgeting worksheet we created for this purpose, which shows current employee head counts and costs in each of the MIIA and Teamsters health insurance plans. In addition to budgeting for current headcount, we also budget for up to 2 employees switching from an individual to a family plan in FY24, and for 2 new employees taking a family plan. (The latter would account for either a new hire for a new position, or for employee turnover in the event that a departing employee not taking insurance were to be replaced by a new employee on a family health plan. This combined contingency amounts to \$52,703 of the proposed budget amount.

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			

DEPARTMENT OF PUBLIC WORKS												
												3/1/2023
DPW Salaries & Wages	483,533	567,397	318,548	56.1%	633,555	633,808	66,411	11.7%	633,808	66,411	11.7%	
DPW Overtime Wages	17,299	16,000	7,704	48.1%	18,000	18,000	2,000	12.5%	18,000	2,000	12.5%	
Snow & Ice Removal	247,245	150,000	36,698	24.5%	200,000	200,000	50,000	33.3%	200,000	50,000	33.3%	
Town Bldgs Operating Expenses	143,869	150,830	84,431	56.0%	158,030	158,030	7,200	4.8%	158,030	7,200	4.8%	
Town Bldgs Improvements	41,438	51,000	18,489	36.3%	51,000	51,000	-	0.0%	51,000	-	0.0%	
Street/Paving Repairs	59,693	55,000	558	1.0%	55,000	55,000	-	0.0%	55,000	-	0.0%	
Highway, Sidewalk & Trees	203,126	205,215	37,162	18.1%	219,580	219,580	14,365	7.0%	219,580	14,365	7.0%	
Stormwater management	10,226	15,500	6,398	41.3%	15,500	15,500	-	0.0%	15,500	-	0.0%	
DPW Expenses	12,080	14,250	17,643	123.8%	16,485	16,485	2,235	15.7%	16,485	2,235	15.7%	
Parks Expense	14,884	15,000	13,081	87.2%	28,790	28,790	13,790	91.9%	28,790	13,790	91.9%	
Electricity	80,886	70,000	30,020	42.9%	84,000	84,000	14,000	20.0%	84,000	14,000	20.0%	
Road Machinery Operating Expen	41,442	51,000	46,175	90.5%	54,060	54,060	3,060	6.0%	54,060	3,060	6.0%	
DPW Vehicle Allowance	6,000	6,000	4,000	66.7%	6,000	6,000	-	0.0%	6,000	-	0.0%	
Public Street Lights	6,943	7,000	4,653	66.5%	8,400	8,400	1,400	20.0%	8,400	1,400	20.0%	
<b>420/424 Total Department of Public Works</b>	<b>1,368,664</b>	<b>1,374,192</b>	<b>625,559</b>	<b>45.5%</b>	<b>1,548,400</b>	<b>1,548,653</b>	<b>174,461</b>	<b>12.7%</b>	<b>1,548,653</b>	<b>174,461</b>	<b>12.7%</b>	<b>-</b>
<b>TOTAL PUBLIC WORKS:</b>	<b>1,368,664</b>	<b>1,374,192</b>	<b>625,559</b>	<b>45.5%</b>	<b>1,548,400</b>	<b>1,548,653</b>	<b>174,461</b>	<b>12.7%</b>	<b>1,548,653</b>	<b>174,461</b>	<b>12.7%</b>	<b>-</b>



# Town of West Newbury

381 Main Street

West Newbury, Massachusetts 01985

Wayne S. Amaral, Director of Public Works

978-363-1100, Ext. 120

[DPWDirector@wnewbury.org](mailto:DPWDirector@wnewbury.org)

## Memorandum

TO: Angus Jennings, Town Manager  
FROM: Wayne S. Amaral, DPW Director  
DATE: February 3, 2023  
RE: DPW FY24 Budget Narrative / Summary v3

I have reviewed the current budget and FY24 projects with staff in great detail and have summarized each budget line below. The proposed increases in the budget will allow the department to continue with our high standard of services expected by our residents.

DPW will continue to control our spending with a focus on purchasing quality products with extended longevity and with the goal to reduce waste of short-lived inferior products. We will also continue investing in our existing facility infrastructure by continuing with our aggressive routine maintenance and inspection programs.

As demonstrated over the past few years, we will continue to seek best practices regarding the purchasing of materials and services.

For your review, I have listed each DPW budget line below with a brief narrative and funding request.

### **1. DPW Salary and Wages / 01-420-5112**

FY23 \$597,513.00 (including \$30,116.00 from Resident Services Admin Position)

FY24 \$633,554.89 (Estimated)

With the recent wage and classification study completed and all salary adjustments settled from a separate funding source, there are no existing staff salary adjustment requested in FY24.

The wage and classification did not evaluate any new hires or position upgrades made after July 2022. However, the department did expand staff in FY23 by hiring a full-time DPW Project Manager and a full-time DPW Business Manager which has affected our FY23 budget and will show an increase in our FY24 budget.

#### *DPW Business Manager.*

This position was funded as a part-time 15-hour position in FY23. However, with the departure of the Resident Services Admin, the DPW Administrative Assistant position had been reevaluated and modified to a full-time position. The new position will be responsible for the tasks in both job descriptions, including a few additional responsibilities. This new position was giving a title change of DPW Business Manager and a portion of the salary was funded from the FY23 Resident Administrator position budget line. The FY24 DPW budget will reflect the increase of all 34 weekly hours.

*Seasonal Help.*

DPW relies heavy on seasonal help assistance to cover positions when employees are on leave or when the work load becomes too overwhelming for our department to handle with our limited number of staff. After reviewing previous data and work schedules, funding this position for 560 hours per year would be beneficial.

**2. DPW Overtime Wages / 01-420-5113**

FY23 \$16,000.00

FY24 \$18,000.00 (Increase of \$2,000.00)

Employee rates have increased over the past few years and the number of services provide by DPW has also expanded. To maintain our level of service and respond to emergency calls, a budget increase of \$2,000 is recommended for this budget line.

**3. DPW Snow and Ice Removal / 01-420-5200**

FY23 \$150,000.00

FY24 \$200,000.00

Over the years we have historically underfunded this line. To better reflect the actual spending in this line we average the last five years of expenses and calculated that we spent an average of \$223,000 a fiscal year. As a result, a \$50,000 increase is recommended which would bring the total budget line to \$200,000.

**4. Town Buildings Operating Expenses / 01-420-5210**

FY23 \$150,830.00

FY24 \$158,030.00

An increase of 20% to cover the cost of natural gas that totaled \$23,000 in FY22 for an increase of \$4,600. and another 20% increase to cover the annual utility payment paid to the Page School at a total of \$2,600.00. The remaining other cost in this line is adequately funded.

**5. Town Buildings Improvements / 01-420-5240**

FY23 \$51,000.00

FY24 \$51,000.00

This budget line is adequately funded.

**6. Sidewalk Paving Repairs / 01-420-5243**

FY23 \$55,000.00

FY24 \$55,000.00

This budget line is adequately funded.

**7. Highway Sidewalk and Trees / 01-420-5380**

FY23 \$205,215.00

FY24 \$219,580.00

Due to higher contractor cost relating to line painting, street sweeping and catch basin cleaning a 7% increase is requested (\$14,365). This budget line also includes \$1,620.00 for FY24 Tree Committee budget.

**8. Stormwater Management / 01-420-5385**

FY23 \$15,000.00

FY24 \$15,000.00

This budget line is adequately funded.

**9. DPW Expenses / 01-420-5400**

FY23 \$14,250.00

FY24 \$16,485.00

This budget line should be increased to cover the cost of additional expenses relating to the creation of two full-time DPW employees and MCPPO training cost for now two employees. (MCPPO training at \$1,285.00 and additional staff expenses at \$950.00)

**10. Park Expenses / 01-420-5405**

FY23 \$15,000.00

FY24 \$28,790.00

This budget line in the past has covered; fertilizer, irrigation system repairs and general maintenance at Pipestave only.

FY24 Expenses

Pipestave Fertilizer (DPW Line) \$24,790

Osborne Report and Testing (DPW Line) \$2,000

Miscellaneous Irrigation Repairs \$2,000

Fertilizer cost increase due to world economic issues from \$13,000 to \$24,790 is recommended.

**11. Electricity / 01-420-5415**

FY23 \$70,000.00

FY24 \$84,000.00

Due to increase cost in utilities a 20% increase is recommended (\$14,000).

**12. Roadway Machinery Op Expenses / 01-420-5530**

FY23 \$51,000.00

FY23 \$54,060.00

Gasoline and diesel cost has been fluctuating greatly over the past three years and as a result, recommend a 6% increase (\$3,060) in this budget line.

**13. DPW Vehicle Expenses / 01-420-5710**

FY23 \$6,000.00

FY24 \$6,000.00

This budget line is adequately funded.

**14. Public Street Lighting**

FY23 \$7,000.00

FY24 \$8,400.00

Due to increase cost in utilities a 20% increase is recommended (\$1,400.00).

**From:** DPW Admin <DPWAdmin@wnewbury.org>  
**Sent:** Monday, January 30, 2023 8:19 PM  
**To:** Town Manager <townmanager@wnewbury.org>  
**Cc:** DPW Director <dpwdirector@wnewbury.org>  
**Subject:** RE: Electrical costs for Library?

Angus,

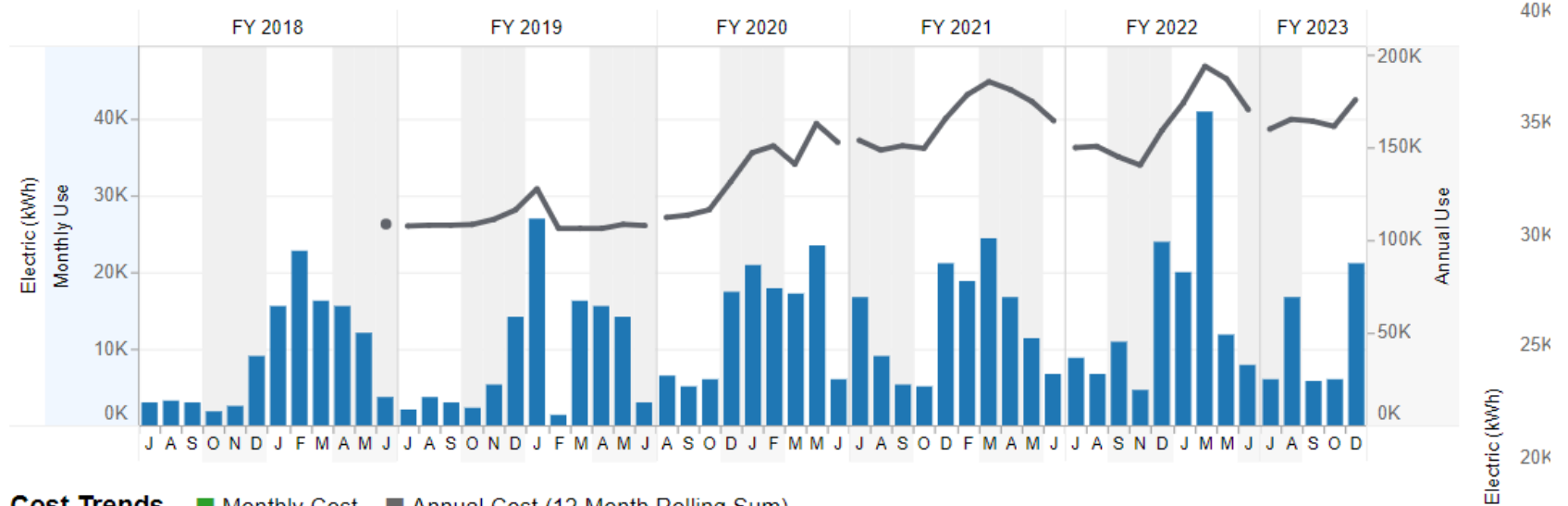
I looked in MEI earlier for gas usage trends for Wayne so I just looked at the building-specific report for the GAR library. The first pic is the graphs that show the electricity usage trends and electricity cost trends by fiscal year for the GAR library. The Page school shows electricity and oil usage trends, safety complex shows electricity and gas trends, etc.

There is also the ESCO annual data report that gives you the total cost and usage of each facility in the fiscal year(second pic). So for instance, in FY22, the GAR Library used 135,846 kWh, for a total of \$31,360. Let me know if this is what you were looking for. If not, I can keep looking 😊

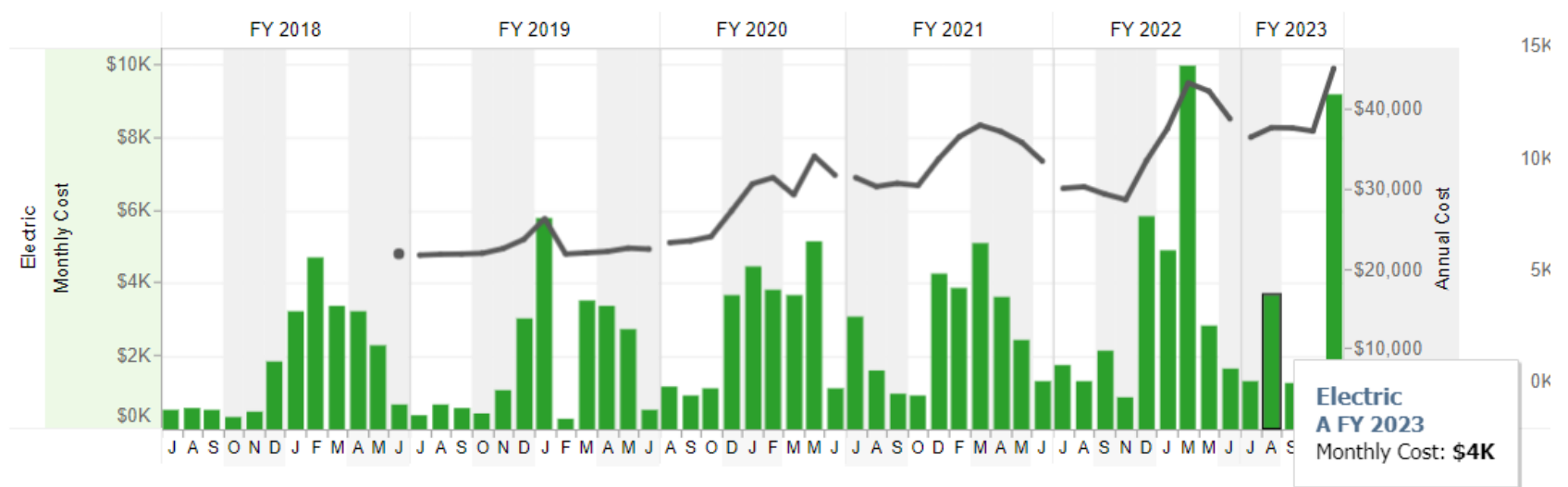


**Usage Trends**   ■ Monthly Use   ■ Annual Use (12 Month Rolling Sum)

An asterisk over a bar indicates building interventions completed in that month. Click on the bar to display more information about the interventions.



**Cost Trends**   ■ Monthly Cost   ■ Annual Cost (12 Month Rolling Sum)



Facility	Account #	Provider	Fuel (units)	Department	Facility Subca..	Year Built	FY 2022									
							Diesel		Electric (kWh)		Gas (therms)		Gasoline		Oil (gallons)	
							Use	Cost - Total	Use	Cost - Total	Use	Cost - Total	Use	Cost - Total	Use	
Null	3802207015	National Grid	Electric (kWh)	Not Town Bills	Null	Null			690	\$261						
	3804719018	National Grid	Electric (kWh)	Not Town Bills	Null	Null			1,254	\$396						
Page Elementary S..	3506233006	National Grid	Electric (kWh)	School Depar..	School	1930			488,700	\$98,122						
	PRSD#272838	Edgemont	Oil (gallons)	School Depar..	School	1930										27,276
American Legion, Charl..	016691	Other	Oil (gallons)	General town ..	Other	1900										113
	0062777002	National Grid	Electric (kWh)	General town ..	Other	1900			729	\$268						
Apartment Ho..	8793948015	National Grid	Electric (kWh)	General town ..	Other	Null			1,208	\$398						
Bachelor St P..	5051096019	National Grid	Electric (kWh)	Parks & ..	Null	Null			1,901	\$513						
Fire Apparatus	016675	Other	Diesel	Public Safety	Null	Null	969	\$3,696								
	496003451762	Other	Gasoline	Public Safety	Null	Null						309	\$1,063			
	49600345176..	Other	Diesel	Public Safety	Null	Null	25	\$91								
GAR Memori.. garage	7818660004	National Grid	Electric (kWh)	Null	Null	Null			135,846	\$31,360						
	2026424	Eastern Prop..	Propane (gall..	DPW	Vehicle Maint..	2005										
	1310614004	National Grid	Electric (kWh)	DPW	Vehicle Maint..	2005			7,144	\$1,721						
Garden St Fire Sta	Cogen	Other	Solar Electric	DPW	Vehicle Maint..	2005										
	016683	Other	Oil (gallons)	Public Safety	Public Safety	1940										606
lights	8791587005	National Grid	Electric (kWh)	Public Safety	Public Safety	1940			3,598	\$930						
	0062847009	National Grid	Electric (kWh)	DPW	Street Light	Null			110	\$146						
	0065631003	National Grid	Electric (kWh)	DPW	Street Light	Null			33	\$137						
	1310605005	National Grid	Electric (kWh)	DPW	Street Light	Null			30	\$127						
	2557025002	National Grid	Electric (kWh)	DPW	Street Light	Null			4	\$91						
	3804563007	National Grid	Electric (kWh)	DPW	Street Light	Null			48	\$131						
	5051650004	National Grid	Electric (kWh)	DPW	Street Light	Null			57	\$133						
	6537305003	National Grid	Electric (kWh)	DPW	Street Light	Null			11,421	\$6,129						
7783280005	National Grid	Electric (kWh)	DPW	Street Light	Null			28,110	\$14,615							
old garage	016667	Other	Oil (gallons)	Water Depart..	Vehicle Maint..	Null										447

*Katelyn Bradstreet*  
 Business Administrator  
 Purchasing Assistant  
 DPW & Planning  
 Town of West Newbury  
 (978) 363-1100 ext. 135



## Gas (therms) Usage Town Wide *\*From MEI Data\**

Fiscal Year	Therms	Cost	Notes
FY22	14,905	\$22,826	
FY21	17,967	\$20,770	
FY20	17,654	\$19,989	
FY19	19,902	\$23,904	

Public Safety Complex  
 Town Offices (2 accts)  
**Water/Sewer Pumping**

## Gas (therms) Usage Town Wide *\*From MEI Data\**

Fiscal Year	Therms	Cost	Notes
FY22	14,624	\$22,103	
FY21	17,306	\$19,728	
FY20	16,966	\$18,935	
FY19	19,258	\$22,864	

Public Safety Complex  
 Town Offices (2 accts)

## GAR Library Electric Usage *\*From MEI Data\**

Fiscal Year	Therms	Cost	Notes
FY22	135,846	\$31,360	*Covid-19
FY21	135,123	\$27,217	*Covid-19
FY20	120,166	\$25,081	
FY19	107,995	\$22,517	

Months	Average kWh	Average Cost	Notes
May-November 2021	6,955	\$1,442	*Non-Heating Months
May-November 2022	7,192	\$1,814	*Non-Heating Months
December-April 2021	16,725	\$3,520.00	Heating Months
December-April 2022	17,210	\$4,183.00	Heating Months

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			3/1/2023
Inspectors Salaries & Wages	125,700	129,962	73,534	56.6%	130,311	134,422	4,460	3.4%	134,422	4,460	3.4%	
Inspectors Expenses	7,019	9,000	5,647	62.7%	9,000	9,000	-	0.0%	9,000	-	0.0%	
Inspectors' Vehicle Allowances	5,760	5,880	3,840	65.3%	7,200	7,200	1,320	22.4%	7,200	1,320	22.4%	
<b>240 Total Inspectors</b>	<b>138,480</b>	<b>144,842</b>	<b>83,021</b>	<b>57.3%</b>	<b>146,511</b>	<b>150,622</b>	<b>5,780</b>	<b>4.0%</b>	<b>150,622</b>	<b>5,780</b>	<b>4.0%</b>	<b>-</b>



# Town of West Newbury

Town Office Building - 381 Main Street  
West Newbury, Massachusetts 01985  
Phone 978-363-1100 ext. 122

TO: Angus Jennings – Town Manager  
From: Sam Joslin – Building Commissioner  
Date: January 23, 2023  
Subject: FY 2024 Budget

## Mission Statement:

The Inspectional Services Department is dedicated to ensuring public safety in the built environment through the enforcement of building codes and regulations as well as ensuring compliance with West Newbury's Zoning Bylaw.

## FY2024 Goals:

- Covid has transformed how the department functions and with software upgrades and remote technology the department can better serve the community by being more available and responsive by utilizing new operating procedures. The department has implemented updated software that will result in a more streamlined operation for both the department and the users (contractors and homeowners). We plan to implement further initiatives to include the Fire Department in the permitting and inspection process.
- FY24 will see the introduction of new Energy Code requirements as well as the adoption of the 10<sup>th</sup> edition of the State Building Code. Education of the department and the users of the department will be a focus during the transition to new code requirements.
- With the zoning bylaw reorganized, we plan to make further updates, improvements and clarification in the bylaw in cooperation with the Planning Department.

FY 2023 Approved Budget = \$144,876.00

FY 2024 Proposed Budget = \$146,510.00

FY 2024 Projected Revenue = \$215,000.00

Respectfully,

**Sam Joslin**

Building Commissioner  
Town of West Newbury  
381 Main St.  
West Newbury, MA 01985  
Tele # 978-363-1100 ext 122



## Town of West Newbury Departmental Expense Budgeting Form

	FY2021	FY2022				FY2023				FY2024
	Actual Expended	Budget Requested	Budget Approved	Actual Expended	Turn back / Transfers	Budget Requested	Budget Approved	Forecast Expended	Turn back / Transfers	Budget Requested
<b>INSPECTION DEPARTMENT</b>										
<u>Personnel</u>										
Salary & Wages	123,447		126,392	125,701	1,428		129,962	129,962	0	130,310
Overtime					0				0	0
Sub-Total:	123,447	0	126,392	125,700	1,428	0	129,962	129,962	0	130,310
<u>Expenses</u>										
Materials & Supplies	13,307		9,019	7,019	2,000		9,000	9,000		9,000
Mileage / Travel										
Training / Education / Dues					0				0	
<u>Inspectors Vehicle Allowance</u>										
Vehicle Stipend	5,880		5,880	5,760	120		5,880	5,880	0	7,200
Sub-Total:	19,187	0	14,899	12,779	2,120	0	14,880	14,880	0	16,200
<b>Department Total:</b>	<b>142,634</b>	<b>0</b>	<b>141,291</b>	<b>138,479</b>	<b>3,548</b>	<b>0</b>	<b>144,842</b>	<b>144,842</b>	<b>0</b>	<b>146,510</b>

Please complete the above current fiscal year budget request.  
 For each line item that varies from prior year actual, provide a detailed explanation below.  
 Salary and wage detail to be provided on the Salary and Wage Worksheet, attached.

Salary & Wages: Assumes a 0% increase

Plumbing & Electrical Inspector vehicle stipend increased from \$90 per month to \$150 per month.

Budget request submitted by: Sam Joslin



# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/6/2023			2/13/2023			3/1/2023
ZBA Expenses	700	700	-	0.0%	700	700	-	0.0%	700	-	0.0%	-
<b>176 Total Board of Appeals</b>	700	700	-	0.0%	700	700	-	0.0%	700	-	0.0%	-

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			3/1/2023
Recreation Wages	1,335	2,700	1,358	50.3%	5,072	5,072	2,372	87.9%	5,072	2,372	87.9%	
Recreation Expenses	16,000	19,085	3,375	17.7%	38,272	38,272	19,187	100.5%	38,272	19,187	100.5%	
Action Cove Expenses	1,826	3,000	-	0.0%	-	-	(3,000)	-100.0%	-	(3,000)	-100.0%	
<b>630/637 Total Recreation</b>	<b>19,161</b>	<b>24,785</b>	<b>4,733</b>	<b>19.1%</b>	<b>43,344</b>	<b>43,344</b>	<b>18,559</b>	<b>74.9%</b>	<b>43,344</b>	<b>18,559</b>	<b>74.9%</b>	<b>-</b>

**Parks and Recreation Commission**  
FY24 Budget Estimate

**Summary**

Estimated Expenses		Total	Estimated Revenue		Total
Wages	\$	5,071.50	Fall	\$	2,900.00
Recreational Expenses	\$	33,200.00	Spring/Summer`	\$	3,600.00
Action Cove	\$	-		\$	6,500.00
	\$	38,271.50			

**Wages**

Employee	Hourly Rate	Weeks	Hours / Week	Total
Current Laborer	\$ 15.75	18	9	\$ 2,551.50
New hire	\$ 15.75	10	16	\$ 2,520.00
			Sub Total	\$ 5,071.50

**Portable Toilets**

Location	Price / Month	QTY	Total
Cammett Park	\$ 175.00	8	\$ 1,400.00
Cammett Park (HC)	\$ 300.00	8	\$ 2,400.00
Action Cove (HC)	\$ 300.00	10	\$ 3,000.00
Pipestave	\$ 175.00	8	\$ 1,400.00
Pipestave (HC)	\$ 300.00	2	\$ 600.00
Page School	-	-	-
		Sub Total	\$ 8,800.00

**Diamond Maintenance**

Field #	Season	Total
Cammett - 1	Fall	-
Cammett - 2	Fall	\$ 3,500.00
Cammett - 3	Fall	\$ 3,500.00
Pipestave - 4	Spring	\$ 3,500.00
Page - 8	Spring	\$ 2,250.00
Page - 9	Spring	\$ 2,250.00
	Sub Total	\$ 15,000.00

**Materials**

Item	Unit	Unit Price	QTY	Amount	Location	Vendor
Playground Mulch	CY	\$ 49.00	25	\$ 1,225.00	Action Cove	Mass Mulch
Playground Mulch	CY	\$ 49.00	75	\$ 3,675.00	Page School	Mass Mulch
Fertilizer				\$ 2,500.00	Cammett Park	
Fertilizer				\$ 2,000.00	Page School	
				\$ 9,400.00		

**Article Request**

Field 6 Restoration	LS	\$ 15,000.00	1	\$ 15,000	Pipestave	Scope includes srice seeding, fertilization, starter, loam to fill low spots
			Sub Total	\$ 15,000		

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	<u>6/30/2022</u>	<u>5/14/2022</u>	Percent of yr: 58.9%			<u>2/6/2023</u>			<u>2/13/2023</u>			<u>3/1/2023</u>
Mill Pond Operating Expenses	188	2,100	-	0.0%	2,100	2,100	-	0.0%	2,100	-	0.0%	
<b>631 Total Mill Pond</b>	188	2,100	-	0.0%	2,100	2,100	-	0.0%	2,100	-	0.0%	-

# WEST NEWBURY WINTER CARNIVAL

**SUNDAY  
FEBRUARY 10, 2019**

**11 AM TO 3 PM  
MILL POND RECREATION AREA  
MAIN STREET**

It's Mill Pond Winter  
Carnival, a tradition that's  
nice

Bring on the whole family—  
so long as there's ICE!

Fun, Food, Games, Prizes  
and more

The Building will be open for use  
as a warming hut.



*Activities are free.  
Food & Drinks may be  
purchased.*



# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			
<b>BENEFITS</b>												
Essex Regional Retirement Assessment	731,432	805,420	805,419	100.0%	675,135	675,135	(130,285)	-16.2%	675,135	(130,285)	-16.2%	2/15/2023 675,135
<b>911 Total Essex Regional Retirement</b>	731,432	805,420	805,419	100.0%	675,135	675,135	(130,285)	-16.2%	675,135	(130,285)	-16.2%	675,135
Unemployment Insurance & Benefits	439	1,500	-	0.0%	1,200	1,200	(300)	-20.0%	1,200	(300)	-20.0%	2/15/2023 1,200
<b>913 Total Unemployment Insurance</b>	439	1,500	-	0.0%	1,200	1,200	(300)	-20.0%	1,200	(300)	-20.0%	1,200
Group Insurance	406,997	481,857	270,952	56.2%	554,551	2/25/2023 527,865	46,008	9.5%	554,551	72,694	15.1%	3/1/2023
<b>914 Total Group Insurance</b>	406,997	481,857	270,952	56.2%	554,551	527,865	46,008	9.5%	554,551	72,694	15.1%	-
FICA Insurance	52,412	51,485	28,587	55.5%	56,406	56,406	4,921	9.6%	56,406	4,921	9.6%	-
<b>916 Total FICA Insurance</b>	52,412	51,485	28,587	55.5%	56,406	56,406	4,921	9.6%	56,406	4,921	9.6%	-
Insurance and Bonds	187,002	199,865	186,972	93.5%	217,349	217,349	17,484	8.7%	217,349	17,484	8.7%	-
<b>945 Total Insurance and Bonds</b>	187,002	199,865	186,972	93.5%	217,349	217,349	17,484	8.7%	217,349	17,484	8.7%	-
<b>TOTAL BENEFITS:</b>	<b>1,378,282</b>	<b>1,540,127</b>	<b>1,291,930</b>	<b>83.9%</b>	<b>1,504,641</b>	<b>1,477,955</b>	<b>(62,172)</b>	<b>-4.0%</b>	<b>1,504,641</b>	<b>(35,486)</b>	<b>-2.3%</b>	<b>676,335</b>

## Town Manager

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**From:** Town Manager  
**Sent:** Friday, February 24, 2023 7:50 AM  
**To:** 'Sharon Allain'  
**Cc:** Town Treasurer; Town Accountant  
**Subject:** RE: MIIA Renewal  
**Attachments:** West Newbury FY24 Rates APPROVED 02-24-2023.pdf

Sharon,

Please find attached the signed renewal proposal. Regarding setting up a time to meet, right now I have a good amount of flexibility in my calendar the weeks of March 6 or March 13. If you offer some dates/times that work for you we can circle back to confirm.

Thanks,  
Angus

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**From:** Sharon Allain <Sharon.Allain@cabotrisk.com>  
**Sent:** Thursday, February 23, 2023 12:00 PM  
**To:** Town Manager <townmanager@wnewbury.org>  
**Cc:** Town Treasurer <treasurer@wnewbury.org>  
**Subject:** MIIA Renewal

Good Morning Angus,

Please see the attached renewal for July 2023. As we reviewed, your renewal for the medical plan came in at 1.00% increase.

After a decision has been made, please sign the rate sheet and forward back to me as soon as possible.

I would also like to set up a time to come out and have a spring meeting with you. Please let me know your availability within the next couple of weeks.

Thank you -have a wonderful day.

Sharon  
\\

*Sharon Allain*

Account Executive  
MIIA Member Services  
**Phone: 781-939-6895**  
**Mobile: 774-253-3485**

**E-Mail: [sallain@mma.org](mailto:sallain@mma.org)**

**MIIA** | Nonprofit  
Locally based  
Member driven  
Serving Massachusetts communities since 1982




**MIIA HEALTH BENEFITS TRUST**  
**West Newbury**  
Renewal Proposal  
07/01/2023 - 06/30/2024

MONTHLY CONTRIBUTION RATES				
PRODUCTS		CURRENT	RENEWAL	
Unified Plan Name for FY2024	COVERAGE	RATES	RATES	CHANGE
PPO Blue Options V.5	Individual	\$1,336.51	\$1,349.88	1.00%
	Family	\$3,576.34	\$3,612.10	
Network Blue NE Options V.5 High Option	Individual	\$1,093.71	\$1,104.65	1.00%
	Family	\$2,926.64	\$2,955.91	
Network Blue NE Options V.5 Low Option	Individual	\$1,045.02	\$1,055.47	1.00%
	Family	\$2,796.36	\$2,824.32	

Renewal rates are based on final plan design and enrollment.  
Senior plans will renew on January 1, 2024.  
Please provide a copy of the in-force PEC or IAC agreement, if applicable.  
Signed commitment is due on or before April 1, 2023.

Renewal rates are based on continuing the current enrollment level.

Signature for Acceptance of Rates	Title	Date
	Town Manager	Feb. 24, 2023
<b>Print Name</b>		
Angus Jennings		



## NOTE:

The following section includes Article Request Forms and backup info for the Articles scheduled for review on March 1.

Some of these materials have already been circulated in prior packets of Articles and backup. However, there is new information included here regarding Articles (reference #): 17, 21; as well as for #20 (scheduled for review on 3/22).

This packet also includes the additional backup which was handed out in hard copy at the Feb. 22nd meeting re the Invasive Species Management article (already considered by the FinCom).

ALL new information included here is ALSO included in the separate (UPDATED) complete packet of Articles, but is also included here for convenience.

Annual OR Special Warrant Articles - Spring 2023 Town Meeting						Recommendations	
# (DRAFT) Article	Amt (if \$)	Sponsor	Form Received?	Date of FinCom review	Select Board (May not be current)	FinCom	
1 To give votes to the election of the public offices	n/a	Select Board	N/A	n/a	n/a	n/a	
2 Reports of Town Officers and Committees	n/a	Select Board	N/A	n/a	n/a	n/a	
39 Adoption of MGL Ch. 166, Sec. 32A (Wiring Inspectors)	n/a	Select Board	Y	n/a	3-0 on 2/13	no rec.	
42 Zoning Bylaw Recodification	n/a	Planning Board	Y	n/a		no rec.	
3 School Stabilization Fund transfer	\$ 200,000	Select Board	Y	2/15/2023	3-0 on 2/13	6-0 on 2/15	
18 Transfer funds to Other Post-Employment Benefits (OPEB) Stabilization Fund	\$ 6,868	Select Board	Y	2/15/2023	3-0 on 2/13	6-0 on 2/15	
37 MBTA Communities grant matching funds	\$ 7,500	Select Board	Y	2/15/2023	3-0 on 2/13	4-2 on 2/15	
16 Appropriation from Septic Loan Revolving Fund	\$ 10,364	Board of Health	Y	2/22/2023		6-0 on 2/22	
22 Allocate and/or reserve Community Preservation Fund annual revenues	\$ -	CPC	Y	2/22/2023		6-0 on 2/22	
23 Sawmill Brook (Poorhouse Lane) land acquisition	\$ 350,000	CPC/SB	CPA funding app	2/22/2023		6-0 on 2/22	
24 Transfer CPC funds to Affordable Housing Trust	\$ 172,178	CPC/SB	CPA funding app	2/22/2023		6-0 on 2/22	
29 Ash Tree Treatments (Multi-Year Funding Program)	\$ 60,180	DPW Director	Y	2/22/2023	3-0 on 2/13	2-3-1 on 2/22	
NOTE: At its meeting on Feb. 22nd, following discussion, the FinCom voted 3-2-1 IN FAVOR of appropriating \$18,700 for this purpose. Its vote for the amount proposed FAILED 2-3-1.							
30 Page School security cameras	\$ 8,300	DPW Director	Y	2/22/2023		6-0 on 2/22	
35 Funding for cemetery cleanup	\$ 4,150	Hist. Comm.	Y	2/22/2023		6-0 on 2/22	
38 Invasive Species management	\$ 20,000	Open Space Comm.	Y	2/22/2023		6-0 on 2/22	
17 Transfer funds for Pension Liability Stabilization Fund	\$ 67,514	Select Board	Y	3/1/2023	3-0 on 2/13		
21 Fix FY24 max amounts that may be spent from revolving funds	\$ -	Select Board	N/A	3/1/2023			
32 Purchase infield grader	\$ 4,425	P&R Comm	Y	3/1/2023			
33 Pipestave Field 6 Restoration	\$ 15,000	P&R Comm	Y	3/1/2023			
34 Pipestave fencing	\$ 9,960	DPW Director	Y	3/1/2023			
5 Instructions, Rules and Regulations for Board of Water Commissioners	n/a	Select Board	N	3/15/2023			
6 FY24 Water Operating Budget	TBD	BOWC	Y	3/15/2023			
7 Church/Prospect Water Main Replacements - CAPITAL ARTICLE	TBD	BOWC	Y	3/15/2023			
8 Appropriation of Water Retained Earnings for FY23 purchase of water	TBD	BOWC	Y	3/15/2023			
9 Water - purchase new Master Meter at Pipestave Booster Station	TBD	BOWC	Y	3/15/2023			
10 Water - purchase Continuous Chlorine Monitoring System	TBD	BOWC	Y	3/15/2023			
11 Water - purchase SCADA Remote Terminal Units	TBD	BOWC	Y	3/15/2023			
12 Water - Exterior Repairs to Wellfield #1 Building - CAPITAL ARTICLE	TBD	BOWC	Y	3/15/2023			
13 Water - Clean Wellheads at Wellfield #1	TBD	BOWC	Y	3/15/2023			
14 Water - Valves hydrants water mains meter pits	\$ 30,000	BOWC	Y	3/15/2023			
26 Fire Pickup Truck replacement - CAPITAL ARTICLE	\$ 117,000	Fire Chief	Y	3/15/2023			
28 Police Cruiser purchase, supplemental funding (FY23 vehicle)	\$ 25,000	Police Chief	Y	3/15/2023			
25 DPW Sidewalk Plow replacement - CAPITAL ARTICLE	\$ 172,000	DPW Director	Y	3/15 OR 3/22			
27 Page School HVAC - CAPITAL ARTICLE	\$ 40,000	DPW Director	Y	3/15 OR 3/22			
4 FY24 Town Operating Budget	TBD	Select Board	N/A	3/22/2023			
15 Funds for study of 31 Dole Place	TBD	Select Board	Y	3/22/2023			
19 Snow & Ice deficit	TBD	DPW Director	Y	3/22/2023			
20 Appropriation of PEG Reserved Revenues under MGL c.44 s.53F3/4	TBD	Select Board	Y	3/22/2023			
31 Funds for Pipestave/Page crosswalk	TBD	Select Board	Y	3/22/2023			
36 Supplemental funding for solar feasibility study	TBD	Select Board	Y	3/22/2023			
40 Solar Bylaw amendments	n/a	Planning Board	Y	3/22/2023 ???			
43 Wetlands Bylaw	n/a	ConCom	Y	3/22/2023 ???			
41 Stormwater Bylaw amendments (POTENTIAL) NOT PROPOSED	n/a	Select Board(?)	n/a	n/a			

Notes:  
 Numbering does not correspond to order or numbering that will appear on Town Meeting warrants.  
 Articles will be assigned to Annual or Special Town Meeting warrants at a later date.  
 Amounts shaded in yellow are revised from initial draft proposed Articles.

Annual OR Special Warrant Articles - Spring 2023 Town Meeting		Proposed Funding Source (DRAFT)						
# (DRAFT) Article	Free Cash	Stabilization	School Stabilization	CPA	Water Retained Earnings	Water Stabilization	Other	
1 To give votes to the election of the public offices								
2 Reports of Town Officers and Committees								
39 Adoption of MGL Ch. 166, Sec. 32A (Wiring Inspectors)								
42 Zoning Bylaw Recodification								
3 School Stabilization Fund transfer			\$ 200,000					
18 Transfer funds to Other Post-Employment Benefits (OPEB) Stabilization Fund	\$ 6,868							
37 MBTA Communities grant matching funds	\$ 7,500							
16 Appropriation from Septic Loan Revolving Fund							\$ 10,364	
22 Allocate and/or reserve Community Preservation Fund annual revenues				\$ -				
23 Sawmill Brook (Poorhouse Lane) land acquisition				\$ 350,000				
24 Transfer CPC funds to Affordable Housing Trust				\$ 172,178				
29 Ash Tree Treatments (Multi-Year Funding Program)	\$ 60,180							
30 Page School security cameras	\$ 8,300							
35 Funding for cemetery cleanup	\$ 4,150							
38 Invasive Species management	\$ 20,000							
17 Transfer funds for Pension Liability Stabilization Fund	\$ 67,514							
21 Fix FY24 max amounts that may be spent from revolving funds							\$ -	
32 Purchase infield grader	\$ 4,425							
33 Pipestave Field 6 Restoration	\$ 15,000							
34 Pipestave fencing	\$ 9,960							
5 Instructions, Rules and Regulations for Board of Water Commissioners								
6 FY24 Water Operating Budget								
7 Church/Prospect Water Main Replacements - <b>CAPITAL ARTICLE</b>						TBD		
8 Appropriation of Water Retained Earnings for FY23 purchase of water					TBD			
9 Water - purchase new Master Meter at Pipestave Booster Station					TBD			
10 Water - purchase Continuous Chlorine Monitoring System					TBD			
11 Water - purchase SCADA Remote Terminal Units					TBD			
12 Water - Exterior Repairs to Wellfield #1 Building - <b>CAPITAL ARTICLE</b>					TBD			
13 Water - Clean Wellheads at Wellfield #1					TBD			
14 Water - Valves hydrants water mains meter pits					\$ 30,000			
26 Fire Pickup Truck replacement - <b>CAPITAL ARTICLE</b>		\$ 117,000						
28 Police Cruiser purchase, supplemental funding (FY23 vehicle)	\$ 25,000							
25 DPW Sidewalk Plow replacement - <b>CAPITAL ARTICLE</b>		\$ 172,000						
27 Page School HVAC - <b>CAPITAL ARTICLE</b>		\$ 40,000						
4 FY24 Town Operating Budget								
15 Funds for study of 31 Dole Place	TBD							
19 Snow & Ice deficit								
20 Appropriation of PEG Reserved Revenues under MGL c.44 s.53F3/4							TBD	
31 Funds for Pipestave/Page crosswalk	TBD							
36 Supplemental funding for solar feasibility study	TBD							
40 Solar Bylaw amendments								
43 Wetlands Bylaw								
44 <del>Stormwater Bylaw amendments (POTENTIAL)</del>								
<b>Sub-Totals (Preliminary and Incomplete):</b>	<b>\$ 228,897</b>	<b>\$ 329,000</b>	<b>\$ 200,000</b>	<b>\$ 522,178</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 10,364</b>	

Notes:

Numbering does not correspond to order or numbering that will appear on Town Meeting warrants.  
 Articles will be assigned to Annual or Special Town Meeting warrants at a later date.

ARTICLE REQUEST FORM

**ARTICLE:** To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$67,514 for the Pension Liability stabilization fund, or take any other action related thereto.

**AMOUNT REQUESTED:** \$67,514.00

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

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

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

This Article proposes transfer of \$67,514 from Free Cash into the Pension Liability Stabilization Fund. This fund is intended to set aside money to pay for the Town’s unfunded pension obligations. The Town's Financial Reserves policy recommends annual appropriation of 10% of the following year's Pension Assessment toward this Stabilization Fund, and the Town has made these recommended appropriations annually for the past several years.

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

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

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

FY24

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

None

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

No

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

## FINANCIAL RESERVES

### PURPOSE

To help the Town stabilize finances and maintain operations during difficult economic periods, this policy establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, West Newbury can use its reserves to finance emergencies and other unforeseen needs, to hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

### APPLICABILITY

This policy pertains to short- and long-range budget decision making duties of the Board of Selectmen, Town Manager, Finance Committee, and Water Commission. It also applies to the related job duties of the Town Accountant and Board of Assessors.

### POLICY

The Town is committed to building and maintaining its reserves so as to have budgetary flexibility for unexpected events and significant disruptions in revenue-expenditure patterns and to provide a source of available funds for future capital expenditures. The Town will strive to maintain overall general fund reserves in the level of [10 to 15] percent of the annual operating budget. Adherence to this policy will help the Town withstand periods of decreased revenues and control spending during periods of increased revenues. There are multiple types of reserves, including free cash, stabilization funds, retained earnings, and overlay surplus.

#### A. Free Cash

The Division of Local Services (DLS) defines free cash as "the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year." DLS must certify free cash before the Town can appropriate it.

To generate free cash, the Town Manager will propose budgets with conservative revenue projections, and department heads will carefully manage their appropriations to produce excess income and budget turn backs. As much as practicable, the Town will limit free cash appropriations to the spring annual and special town meetings for the purpose of funding one-time expenditures (such as capital projects, snow and ice deficits, or emergencies).

The Town shall set a goal of maintaining its year-end unappropriated free cash balance in the range of five percent of the annual general fund budget. The Town will appropriate any excess above this target range to build reserves or offset unfunded liabilities.

#### B. Stabilization Funds

A stabilization fund is a reserve account allowed by state law to set aside monies to be available for future spending purposes, including emergencies or capital expenditures, although it may be appropriated for any lawful purpose. The Town has established five stabilizations as detailed below. All of them are accounted for and reported as trust funds, regardless of authorized use.



**General Stabilization:** The Town will endeavor to maintain a minimum balance of five percent of the current general fund operating budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, any withdrawal of funds should be limited to the amount available above the five percent minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance. Further, the Town Manager and Town Accountant will develop a detailed plan to replenish the fund to the minimum level within the next two fiscal years.

**Special Purpose Stabilization Funds:** The Town currently has [four] special purpose stabilization funds. Three are detailed below and the fourth in the next section, C. Retained Earnings.

Capital Improvement Stabilization Fund: The Town will appropriate annually to this fund so that over time it achieves a target balance sufficient to cover the Town's cash outlay for capital. The fund's target balance should be 15 percent – or 100% funding of the CIP based on a rolling five-year average – of the Town's annual operating budget.

School Building Stabilization Fund: At a minimum, the Town will annually appropriate the amount of the current year's retired debt to this fund until such time that the target balance is sufficient to cover capital cash outlays for the school building and mitigate future debt service.

Retirement Stabilization Fund: The Town should annually appropriate or transfer from available funds a target of 10 percent of the annual Essex Regional Retirement System pension assessment to this fund to offset future pension liabilities.

### C. Retained Earnings

The Water Department's finances are managed under an enterprise fund, separately from the general fund, which allows the Town to effectively identify the utility's true delivery costs—direct, indirect, and capital—and set user fees at a level sufficient to recover them. Under this accounting, the Town may reserve the water operation's generated surplus (referred to as retained earnings) rather than closing the amount to the general fund at year-end.

For the water enterprise fund, the Town will maintain a minimum reserve amount of [20] percent of the operation's total budget to be used for rate stabilization. Retained earnings in excess of the [20] percent target will be reserved in the water stabilization fund to prepare for capital and major infrastructure improvements. To maintain the target reserve level for the enterprise fund requires the Water Commissioners to periodically review, and when necessary, adjust user rates.

Note: If Town Meeting ever votes to change the purpose of the water stabilization fund or to revoke it, any fund balance acquired through water enterprise revenues must be retained in the enterprise fund.

#### D. Overlay Surplus

The overlay is a reserve the Town uses to offset uncollected property taxes and other unrealized revenue resulting from property tax abatements and exemptions.

Prior to the conclusion of each fiscal year, the Board of Assessors will submit to the Town Manager and Town Accountant an update of the overlay reserve with data that includes, but is not limited to, the gross balance, potential abatement liabilities, and any transfers to surplus. If the balance exceeds the amount of potential liabilities, the Board of Selectmen may request the Board of Assessors vote to declare those balances surplus and available for use in the Town's capital improvement plan or any other one-time expense.

#### **REFERENCES**

[M.G.L. c. 40, § 5B](#)

[M.G.L. c. 59, § 25](#)

[M.G.L. c. 44, § 53F½](#)

West Newbury Capital Planning policy

DLS Best Practices: [Free Cash](#) and [Special Purpose Stabilization Funds](#)

DLS Departmental Procedure Manual: [Enterprise Funds](#)

DLS Informational Guideline Releases 17-20: [Stabilization Funds](#) and 17-23: [Overlay and Overlay Surplus](#)

Government Finance Officers Association Best Practices: [Fund Balance Guidelines for the General Fund](#) and [Working Capital Targets for Enterprise Funds](#)

#### **EFFECTIVE DATE**

This policy was adopted on December 3, 2018.

## Town Manager

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**From:** Town Accountant  
**Sent:** Thursday, February 16, 2023 2:38 PM  
**To:** Christopher Wile; Rob Phillips; Daniel Innes (daninnes@yahoo.com); James Sperelakis; WALTER BURMEISTER; Ross Capolupo (fincommross@gmail.com); ross@primecoatingsma.com  
**Cc:** Town Manager  
**Subject:** ERRS Funding Schedule  
**Attachments:** actuarial\_valuation\_and\_review\_-\_final.01012022.pdf

Hello Finance Committee Members,

As a follow up to last night's discussion regarding pension liability, I am sharing the actuarial valuation study done for ERRS.

*ERRS is required by statute to conduct a valuation study every two years. The valuation study shows the assets and the unfunded liability of the system. The funding schedule, including the annual appropriation information, are included in the valuation study as well. Details on the system's demographics and the assumptions made by the actuary in the performance of the valuation study are also included.*

The funding schedule below is projected to fully fund the System by June 30, 2035 if all assumptions are met and there are no changes in the plan benefits or actuarial assumptions. The appropriation increases 6.5% per year through fiscal 2029, and 4.0% per year thereafter.

As Angus mentioned, it is in the Town's financial policies to annually appropriate or transfer from available funds a target of 10 percent of the annual ERRS pension assessment to the Pension Liability Fund to offset any future unfunded liabilities. When we are through budget season and after Town Meeting, we will be bringing the financial policies in front of the Select Board as part of our annual review and re-evaluation.

## Funding schedule

(1) Fiscal Year Ended June 30	(2) Employer Normal Cost	(3) Amortization of ERI (2002) Liability	(4) Amortization of ERI (2003) Liability	(5) Amortization of Remaining Liability	(6) Actuarially Determined Contribution (ADC): (2)+(3)+(4)+(5)	To Be Fi
2023	\$9,856,270	\$10,049	\$9,333	\$34,637,093	\$44,512,745	\$43
2024	10,165,422	10,501	9,753	37,220,397	47,406,073	42
2025	10,484,183	10,974	10,191	39,982,120	50,487,468	41
2026	10,812,848	11,468	10,650	42,934,187	53,769,153	40
2027	11,151,722	11,984	11,129	46,089,313	57,264,148	38
2028	11,501,123	12,523	11,630	49,461,042	60,986,318	36
2029	11,861,372	0	0	53,089,057	64,950,429	33
2030	12,232,806	0	0	55,315,640	67,548,446	30
2031	12,615,768	0	0	57,634,616	70,250,384	26
2032	13,010,614	0	0	60,049,785	73,060,399	21
2033	13,417,709	0	0	62,565,106	75,982,815	16
2034	13,837,432	0	0	65,184,696	79,022,128	11
2035	14,270,171	0	0	52,793,011	67,063,182	5
2036	14,716,326	0	0	0	14,716,326	

Notes:

Fiscal 2023 Actuarially Determined Contribution set equal to budgeted amount

Actuarially Determined Contributions are assumed to be paid on July 1

Item (2) reflects 2.75% growth in payroll, plus an additional 0.15% adjustment to total normal cost to reflect the effects of mortality improvement generational mortality assumption

Projected normal cost does not reflect the impact of pension reform for future hires

Projected unfunded actuarial accrued liability does not reflect the recognition of deferred investment gains/losses

Best,

Jenny Walsh  
Town Accountant  
Town of West Newbury  
381 Main Street  
West Newbury, MA 01985  
(978) 363-1100 x112

## Town Manager

---

**From:** Town Manager  
**Sent:** Wednesday, February 22, 2023 1:38 PM  
**To:** Rob Phillips  
**Subject:** RE: OPEB

Archie does not intend to change his vote on it. The article would only be withdrawn if the other two Board members wanted it withdrawn. FinCom can recommend against it at its option.

---

**From:** Rob Phillips <[rob-phillips@verizon.net](mailto:rob-phillips@verizon.net)>  
**Sent:** Wednesday, February 22, 2023 1:36 PM  
**To:** Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
**Subject:** Re: OPEB

We don't have to fund it every year and there is a large reserve already in place.

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

From: Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
To: Rob Phillips <[rob-phillips@verizon.net](mailto:rob-phillips@verizon.net)>  
Cc: [chriswile@hotmail.com](mailto:chriswile@hotmail.com) <[chriswile@hotmail.com](mailto:chriswile@hotmail.com)>  
Sent: Wed, Feb 22, 2023 1:13 pm  
Subject: RE: OPEB

I'll make that update re OPEB, thanks.

Re Pension Liability Stabilization Fund, I know Archie does not intend to change his vote on it. (He noted, correctly, that the fund can be drawn upon in any given year to pay a portion of that year's ERRS assessment, so is a good hedge against any future major spike). The article would only be withdrawn if the other two Board members wanted it withdrawn, which I doubt.

---

**From:** Rob Phillips <[rob-phillips@verizon.net](mailto:rob-phillips@verizon.net)>  
**Sent:** Wednesday, February 22, 2023 1:04 PM  
**To:** Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
**Cc:** [chriswile@hotmail.com](mailto:chriswile@hotmail.com)  
**Subject:** OPEB

Angus:

I believe we voted 6-0 on Draft Article #18 for the amount you put forward. Your wonderful schedule (thanks!) didn't note that.

We'll also need to know whether Draft Article #17 (Pension) will be withdrawn given the amount of money already in reserve and the fact that we are already being billed in such a manner as to accomplish a fully funded position by the State's deadline.

Thanks!

Rob  
978-270-6601

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

From: Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
To: Christopher Wile <[chriswile@hotmail.com](mailto:chriswile@hotmail.com)>; Ross Capolupo ([fincommross@gmail.com](mailto:fincommross@gmail.com)) <[fincommross@gmail.com](mailto:fincommross@gmail.com)>; Daniel Innes ([daninnes@yahoo.com](mailto:daninnes@yahoo.com)) <[daninnes@yahoo.com](mailto:daninnes@yahoo.com)>; James Sperelakis <[james.sperelakis@covestro.com](mailto:james.sperelakis@covestro.com)>; WALTER BURMEISTER <[wburmeister@comcast.net](mailto:wburmeister@comcast.net)>; Rob Phillips <[rob-phillips@verizon.net](mailto:rob-phillips@verizon.net)>  
Cc: Town Accountant <[townaccountant@wnewbury.org](mailto:townaccountant@wnewbury.org)>; Finance Assistant <[Finance.Assistant@wnewbury.org](mailto:Finance.Assistant@wnewbury.org)>  
Sent: Fri, Feb 17, 2023 4:27 pm  
Subject: FinCom agenda and packet for Feb 22 at 6pm

FinCom,

Please find attached the agenda and packet, with budget sections for review, for next Wednesday's Feb 22<sup>nd</sup> mtg. This has also been uploaded to Dropbox [here](#).

Please take note of the updated schedule for review of Articles, which is included in the packet. We made some adjustments to bring more articles onto the Feb 22<sup>nd</sup> agenda than had been listed previously, in order to try to get through more next week to thin things out a bit for what are shaping up to be pretty busy mtgs in March. There are no new backup materials for the Articles scheduled for review next week, so you can find those materials in the packet circulated last Friday night and also posted to the Budget webpage sent around last night ([here](#)).

One Article for review on Feb 22 is re the proposed expenditures for ash tree treatments. That article narrative includes backup in a link to the Town website; to be sure that's not overlooked I'm providing it also [here](#).

In other news, the complete proposed Capital Improvements Program was also posted to the website earlier today, and is viewable online [here](#). While the capital articles proposed for FY24 funding are the near-term focus, if you haven't done so already it may interest you to review the overall CIP which extends through FY30.

Thanks,  
Angus

p.s. Chris a hard copy of the attached packet is printing now and will be in the Town Offices foyer in the next few minutes. If anyone else would like a hard copy let me know -

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](mailto:townmanager@wnewbury.org)

## Town Manager

---

**From:** Charles Kostro <CKostro@essexrrs.org>  
**Sent:** Wednesday, January 25, 2023 9:19 AM  
**To:** Town Manager  
**Cc:** Finance Admin  
**Subject:** RE: Estimating cost of potential 5% ERRS COLA

Angus – What you wrote below is correct. Approving the extra 2% COLA does not require a change in the FY2024 appropriation. The cost will become an obligation of the retirement system which will be part of the overall future cost allocated among all units in the normal course of the appropriation process.

I would just note that there have been times in the past when either the overall appropriation was changed after the initial notice, or a particular unit's appropriation was changed. A change in the overall appropriation after the initial notice is sent is very rare (it has happened only once that I can recall in my 12 years at ERRS and on that occasion it was done in order to reduce the amount of the appropriation.) The only time I recall there being a change in an individual unit's appropriation was when West Newbury's appropriation was adjusted as a result of an error that was discovered in the salary survey. (That too is rare, and that example is the only time I can recall it happening in my 12 years as well.)

Just for your information, in the past, individual units of the retirement system had the option to adopt an Early Retirement Incentive (ERI). If a unit adopted the ERI, that unit did pay a special appropriation over and above their regular appropriation amount. For instance, if you look at the FY2024 appropriation letter, you will see a charge of \$9,753 for the Town of Groveland. That is a payment for the cost of an ERI adopted by Groveland when that option was made available in the early 2000's. But the ERI process is different from the 5% COLA. The 5% COLA, if adopted, will be applied system-wide. The ERI was specific to only those units that voted to adopt it.

I hope this helps but if you need anything further, just let me know.

Thanks –

Chuck

---

**From:** Town Manager <townmanager@wnewbury.org>  
**Sent:** Tuesday, January 24, 2023 4:46 PM  
**To:** Charles Kostro <CKostro@essexrrs.org>  
**Cc:** Finance Admin <finance.admin@wnewbury.org>  
**Subject:** Re: Estimating cost of potential 5% ERRS COLA

**[CAUTION:] This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Hi,

I'm not looking to belabor this, but I want to be sure I'm clear prior to bringing to Select Board for a vote.

Is it accurate to say that the increased COLA would become a financial obligation of ERRS, and while there would be no direct assessment to municipalities, that the costs would be built into the formulas for future years' ERRS assessments? And, that our FY24 ERRS assessment, already provided to us, would be unchanged?



That is my understanding from what you wrote, but I want to confirm. (I think the inclusion of the cost estimating formula in the PERAC memo will lead to questions about the town's direct costs from this increased COLA).

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](mailto:townmanager@wnewbury.org)

Sent from my mobile device

On Jan 23, 2023, at 2:46 PM, Charles Kostro <[CKostro@essexrrs.org](mailto:CKostro@essexrrs.org)> wrote:

Angus – There would be no change in the FY2023 assessment, nor is there any supplemental assessment planned if the 5% COLA is adopted. The cost associated with the additional 2% COLA for FY2023, would become part of the overall liabilities of the retirement system as calculated in future valuation studies. This cost would be funded through the regular funding schedule and appropriation process. I hope this helps but if you need anything further, just let me know. Thanks –

Chuck

---

**From:** Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
**Sent:** Monday, January 23, 2023 2:23 PM  
**To:** Charles Kostro <[CKostro@essexrrs.org](mailto:CKostro@essexrrs.org)>  
**Cc:** Finance Admin <[finance.admin@wnewbury.org](mailto:finance.admin@wnewbury.org)>  
**Subject:** FW: Estimating cost of potential 5% ERRS COLA

**[CAUTION:] This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Chuck,

Based on the info in the attached memos, and below, I'm estimating West Newbury's cost (if COLA goes to 5%) at \$80,000 as follows:

$$0.2 \times 16,000 \text{ (COLA base)} \times 25 \text{ (# of retirees/beneficiaries)} = \$80,000$$

Would this be added to the Town's ERRS assessment for FY24 budgeting? The reference in the memos to this being retroactive to also cover FY23 isn't clear. Would there also be a supplemental assessment to towns in the current fiscal year?

Thanks,  
Angus



---

**From:** Town Treasurer <[treasurer@wnewbury.org](mailto:treasurer@wnewbury.org)>  
**Sent:** Monday, January 23, 2023 2:04 PM  
**To:** Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
**Subject:** RE: Estimating cost of potential 5% ERRS COLA

Hi Angus

As of right now we have 25 active retirees and/or spouses on the town's health insurance. I don't know if there will be anyone else retiring before the end of the fiscal year.

Very truly yours,

*Kaitlin Gilbert, CMMT*

Treasurer/Collector  
Town of West Newbury  
Town Office Building  
381 Main Street  
West Newbury, MA 01985  
978-363-1100 ext 114

*The Secretary of the Commonwealth's Office has determined that most e-mails to and from municipal offices and officials are public records. Consequently, confidentiality should not be expected.*

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**From:** Town Manager <[townmanager@wnewbury.org](mailto:townmanager@wnewbury.org)>  
**Sent:** Monday, January 23, 2023 10:52 AM  
**To:** Town Treasurer <[treasurer@wnewbury.org](mailto:treasurer@wnewbury.org)>  
**Cc:** Finance Admin <[finance.admin@wnewbury.org](mailto:finance.admin@wnewbury.org)>  
**Subject:** Estimating cost of potential 5% ERRS COLA

Kaitlin,

Please see attached. What is the number of retirees/beneficiaries we would use to estimate this cost? (See bottom of pg. 2 of the first memo in the attachment). The math would be:

$$0.2 \times 16,000 \text{ (COLA base)} \times \# \text{ of retirees/beneficiaries} = ?$$


Once I have a cost estimate I'll bring this to a future Select Board mtg for their review.

If you have questions we can talk this over or reach out to ERRS or PERAC.

Thanks,  
Angus

## MEMORANDUM

TO: All Retirement Boards

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

RE: 5% Local COLA option

DATE: November 18, 2022

RECEIVED

JAN 23 2023

TOWN MANAGER  
TOWN OF WEST NEWBURGH

On November 16, 2022, the Governor signed Chapter 269 of the Acts of 2022 into law. This act provides the local retirement systems with a local option to increase the Cost of Living Adjustment (“COLA”) for Fiscal Year 2023 to up to 5 percent on the base amount specified pursuant to G.L. c. 32, § 103. The approval of the increase can occur at any time during the fiscal year and will take effect as of July 1, 2022.

The local approval mechanism is different than traditional COLA increases and COLA base increases. In order for a system to adopt a COLA increase pursuant to this act, **the retirement board must vote for the increased amount and then it must also receive local approval.**

For purposes of this act, local approval means:

- In a city, the mayor must recommend the increase to the city council and the council must vote in favor.
- In a city having a Plan D or Plan E charter, the city manager must recommend the increase to the city council and the council must vote in favor.
- In a town, the chief executive officer<sup>1</sup> - the select board in nearly all cases - must vote in favor to accept the increase rather than the town meeting as is the case for COLA base increases.
- In a district, or other political subdivision, the governing board, commission or committee must vote in favor to accept the COLA increase.

<sup>1</sup> As defined in G.L. c. 4, § 7, "chief executive officer", when used in connection with the operation of municipal governments shall include the mayor in a city and the select board in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter.



MEMORANDUM - Page Two

TO: All Retirement Boards  
FROM: John W. Parsons, Esq., Executive Director  
RE: 5% Local COLA option  
DATE: November 18, 2022

- In a regional system, two-thirds of the cities and towns within the system must approve the increase. This is done in the same fashion as stated above for municipalities: in a city, by the city council upon recommendation by the mayor or, in a city with a Plan D or Plan E charter, the city manager; or, in a town, by approval of the chief executive officer (likely the select board) as defined by G.L. c. 4, § 7.
- In a county, the county commissioners, who normally do not have a role in COLAs nor COLA base increases, must vote to accept **and** two-thirds of the cities and towns within the system must approve the increase in the same manner as stated above for regional systems.

Though many local systems are comprised of multiple units such as housing authorities and districts, the two-thirds language only applies to regional and county systems as the approval specified in the statute only refers to cities and towns as voting political subdivisions.

Section 2 of the act provides that a COLA increase pursuant to this act is retroactive to July 1, 2022. Any COLA increase, in addition to any COLA previously adopted for FY 23, will become part of the fixed amount of a retirees' retirement allowance in the same manner as all COLAs granted pursuant to section 103.

PERAC has already received questions about estimating the cost of the enhanced COLA. PERAC Actuary John Boorack has provided the following formula for a conservative full-cost estimate, not a one-year estimate, to assist boards in their planning:

$$(0.2) \times (\text{COLA base}) \times (\# \text{ of retirees/beneficiaries})$$

If you have any questions about this memo, please contact PERAC's General Counsel, Judith Corrigan, at (617) 591-8904 or at [judith.a.corrigan@mass.gov](mailto:judith.a.corrigan@mass.gov).



# ESSEX REGIONAL RETIREMENT SYSTEM

491 Maple Street, Suite 202, Danvers MA 01923

Telephone: 978-739-9151

Email: [info@essexrrs.org](mailto:info@essexrrs.org)

[www.essexregional.com](http://www.essexregional.com)

Charles E. Kostro  
Executive Director

**Board Members:**  
Andrew J. Sheehan  
Kevin A. Merz  
Katherine E. Carleton  
Susan J. Yaskell  
Vincent R. Malgeri

January 18, 2023

Angus Jennings  
Town Manager  
Town of West Newbury  
Town Hall  
381 Main Street  
West Newbury, MA 01985

RECEIVED

JAN 23 2023

TOWN MANAGER  
TOWN OF WEST NEWBURY

Dear Mr. Jennings:

On November 16, 2022, the Governor signed into law Chapter 269 of the Acts of 2022. This act provides that retirement boards may increase the Cost-of-Living Adjustment (“COLA”) for Fiscal Year 2023 (“FY2023”) up to five percent on the base amount for eligible members of the Essex Regional Retirement System (“ERRS”). The COLA base amount for ERRS is \$16,000.

At their meeting on December 19, 2022, the Essex Regional Retirement Board (“Board”) voted four members in favor, and one opposed, to increase the COLA for FY2023 to five percent. This would add an additional two percent to the previously approved three percent increase approved by the Board at their meeting on April 25, 2022. The three percent increase in the COLA was effective as of July 1, 2022. The additional two percent increase in the COLA would be retroactive to that date.

However, the additional two percent increase in the COLA cannot take effect unless it is approved by two thirds of the select boards of the municipal units of ERRS. Enclosed please find a copy of the memo outlining this process which was distributed by the Public Employee Retirement Administration Commission (PERAC).

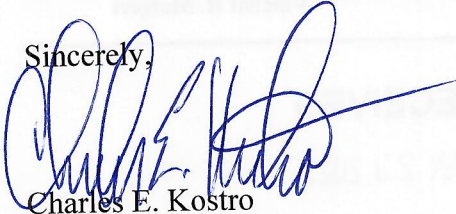
There are nineteen municipal units that are members of ERRS. Therefore, the increase in the COLA to five percent will not be effective unless it is approved by a majority vote of the select board in thirteen municipal units.

The Board respectfully requests that such a vote be taken, and the retirement system notified of the results, on or before April 1, 2023. Should thirteen municipal units approve this additional increase, receiving notice of the votes on or before April 1, 2023, will permit sufficient time for the additional COLA to be calculated and correctly applied to the benefit payments of eligible recipients. The application of this additional increase must be done within this fiscal year, which ends on June 30, 2023. Upon a vote of your Select Board, please submit a certified copy of the vote to ERRS.

If you have any questions regarding this notice, please do not hesitate to contact me at (978) 739-9151, extension 105, or via email at ckostro@essexrrs.org. You may also submit a copy of your certified board vote to me at this email address.

Thank you for your cooperation in this matter.

Sincerely,



Charles E. Kostro  
Executive Director

On November 18, 2022, the Governor signed into law Chapter 399 of the Acts of 2022. This act provides that retirement boards may increase the Cost-of-Living Adjustment ("COLA") for fiscal year 2023 ("FY 2023") up to the amount on the base amount for eligible members of the Essex Regional Retirement System ("ERRS"). The COLA base amount for ERRS is \$1,000.

At their meeting on November 18, 2022, the Essex Regional Retirement Board ("Board") voted four members in favor and one opposed to increase the COLA for FY2023 to five percent. This would add an additional two percent to the previously approved three percent increase approved by the Board at their meeting on April 22, 2022. The two percent increase in the COLA was effective as of July 1, 2022. The additional two percent increase in the COLA would be retroactive to that date.

However, the additional two percent increase in the COLA cannot take effect unless it is approved by the Board.

A copy of the memo outlining the process which was distributed by the Retirement Administration Commission (RAC).

There are nineteen municipal units that are members of ERRS. Therefore, the increase in the COLA to five percent will not be effective unless it is approved by a majority vote of the Board in their municipal unit.

The Board respectfully requests that such a vote be taken and the retirement system notified of the results on or before April 1, 2023. Should fifteen municipal units approve the additional increase, receiving notice of the vote on or before April 1, 2023, will permit sufficient time for the additional COLA to be calculated and correctly applied to the benefits of eligible recipients. The application of this additional increase will be done when this fiscal year, which ends on June 30, 2023. Upon a vote of your Board, please submit a certified copy of the vote to ERRS.

ARTICLE REQUEST FORM

**ARTICLE:** Set maximum receipts and expenditures from Revolving Funds in FY24  
**AMOUNT REQUESTED:** N/A. (Costs are expended from non-tax receipts into the Revolving Funds)  
**CONTACT PERSON:** Angus Jennings, Town Manager  
**PHONE NUMBER:** 978-363-1100 x111

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

This is a required annual vote. Revolving Funds are established by vote of Town Meeting, and are set forth in the Town Bylaws Sec. XL Departmental Revolving Funds (see Town Website / Bylaws and Policies link / Town Bylaws). The Town Accountant prepared an analysis of revenues into, and costs out of, each revolving fund, and this is enclosed for review. The enclosed IGR from MassDOR also details procedures and requirements regarding Revolving Funds. The proposed article, with proposed amounts, follows:

To see if the Town, in accordance with Massachusetts General Laws Chapter 44, Sec. 53E1/2, and Section XL of the Bylaws of the Town of West Newbury, will fix the maximum amounts that may be spent during the fiscal year beginning on July 1, 2023 for the revolving funds established in town bylaws, as set forth below for certain departments, boards, committees, agencies or officers, with such expenditure limits to be applicable for each fiscal year until such time as Town Meeting votes, prior to July 1 for the ensuing fiscal year, to revise the same; or take any other action relative thereto:

- Section 5.1 Summer Recreation Revolving Fund \$ 75,000 (unchanged from FY23)
- Section 5.2 GAR Library Fines and Penalties Revolving Fund \$ 10,000 (unchanged from FY23)
- Section 5.3 Police Vehicle Revolving Fund \$ 20,000 (unchanged from FY23)
- Section 5.4 Pipestave/Mill Pond Care and Maintenance Revolving Fund \$ 5,000 (unchanged from FY23)
- Section 5.5 Electric Vehicle Charging Stations Revolving Fund \$ 10,000 (unchanged from FY23)
- Section 5.6 Curbside Collection of Trash, Recycling and Food Waste Revolving Fund \$ **30,000** (proposed by Town Manager to be REDUCED from FY23 amount of \$50,000)

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

This is a required annual Town Meeting vote.

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

N/A. Per MGL, this vote would apply to FY24.

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

In some cases, expenses paid from Revolving Funds offset costs that may otherwise be paid from the Operating Budget. Examples include the Police Cruiser Revolving Fund, which has been drawn on annually to offset the expense to maintain the Police Cruiser fleet (and directly reduces the proposed Operating Budget). Please note: unlike the Revolving Funds included in the proposed Article, the Park & Rec Revolving Fund does not require Town Meeting appropriation. This Revolving Fund was adopted by Town Meeting on 4/26/99 and, per MGL Ch. 44 Sec. 53D, these funds may be expended at the direction of the Parks & Rec Commission, with Town Manager approval, but without further appropriation (i.e. no Town Meeting vote).

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

No.

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

**YTD FY2023  
As of 2/17/23**

**ELECTRICAL VEHICLE CHARGING STATIONS**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	
<b>Beginning Balance</b>	-	-	-	<b>793.29</b>
<b>Revenue</b>				
Town Hall	-	-	775.34	762.47
Page School	-	-	17.95	19.14
	-	-	793.29	781.61
<b>Expenses</b>				
	-	-	-	-
	-	-	-	-
<b>Ending Balance</b>	<b>-</b>	<b>-</b>	<b>793.29</b>	<b>1,574.90</b>

**CABLE PEG (44 53F 3/4)**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>YTD</b>
<b>Beginning Balance</b>	<b>68,048.76</b>	<b>117,017.06</b>	<b>168,711.72</b>	<b>204,896.43</b>
<b>Revenue</b>				
Comcast and Verizon	62,901.27	63,499.88	53,900.41	34,658.96
	62,901.27	63,499.88	53,900.41	34,658.96
<b>Expenses</b>				
Adam Stone	13,932.97	11,805.22	15,216.70	7,360.00
Meeting Owl Prol x1			949.00	
Timothy Mark Friend			500.00	
Russell Cohen (OSC Speaker Series)			250.00	
Wild Seed Project (OSC Speaker Series)			400.00	
Catherine Rachel Banks Hone (OSC Speaker Series)			150.00	
Elizabeth Jane Slade Moran (OSC Speaker Series)			250.00	
Daniel Jaffe Wilder (Kill Your Lawn Lecture)				350.00
	13,932.97	11,805.22	17,715.70	7,710.00
<b>Ending Balance</b>	<b>117,017.06</b>	<b>168,711.72</b>	<b>204,896.43</b>	<b>231,845.39</b>

**POLICE CRUISER DETAIL FEES**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>YTD</b>
<b>Beginning Balance</b>	<b>5,961.10</b>	<b>7,336.35</b>	<b>10,950.85</b>	<b>9,516.19</b>
<b>Revenue</b>				
Police Detail Fees	1,606.50	3,614.50	3,647.50	377.50
	1,606.50	3,614.50	3,647.50	377.50
<b>Expenses</b>				
MHQ Municipal Vehicles	231.25	-	5,082.16	-
	231.25	-	5,082.16	-
<b>Ending Balance</b>	<b>7,336.35</b>	<b>10,950.85</b>	<b>9,516.19</b>	<b>9,893.69</b>

Source: Jennifer Walsh, Town Accountant, 2/17/23

CURBSIDE COLLECTION OF TRASH RECYCLING & FOOD WA	FY2020	FY2021	FY2022	YTD FY2023 As of 2/17/23
<b>Beginning Balance</b>	-	-	-	15,548.64
<b>Revenue</b>				
	-	-	17,636.70	9,550.00
	-	-	17,636.70	9,550.00
<b>Expenses</b>				
G. Mello Disposal Corp.	-	-	1,500.00	2,800.00
Minuteman Press of Newburyport	-	-	588.06	-
	-	-	2,088.06	2,800.00
<b>Ending Balance</b>	-	-	15,548.64	22,298.64

LIBRARY REVOLVING	FY2020	FY2021	FY2022	YTD
<b>Beginning Balance</b>	302.51	439.28	372.64	1,219.13
<b>Revenue</b>				
Library Fees	636.01	156.42	1,443.51	1,109.39
	636.01	156.42	1,443.51	1,109.39
<b>Expenses</b>				
Ingram	499.24	29.51	386.11	41.25
Baker & Taylor	-	20.37	-	-
Friends of the West Newbury Library	-	173.18	-	-
Massachusetts Library System, Inc.	-	-	25.00	-
Demco Inc.	-	-	185.91	-
Amazon Credit Plan	-	-	-	482.80
	499.24	223.06	597.02	524.05
<b>Ending Balance</b>	439.28	372.64	1,219.13	1,804.47

MILL POND REVOLVING	FY2020	FY2021	FY2022	YTD
<b>Beginning Balance</b>	5,237.85	5,237.85	5,237.85	5,167.63
<b>Revenue</b>				
	-	-	-	-
	-	-	-	-
<b>Expenses</b>				
Town of West Newbury Water Dept.	-	-	70.22	-
	-	-	70.22	-
<b>Ending Balance</b>	5,237.85	5,237.85	5,167.63	5,167.63

EQUESTRIAN REVOLVING	FY2020	FY2021	FY2022	YTD
<b>Beginning Balance</b>	16.38	16.38	16.38	16.38
<b>Revenue</b>				
	-	-	-	-
	-	-	-	-
<b>Expenses</b>				
	-	-	-	-
	-	-	-	-
<b>Ending Balance</b>	16.38	16.38	16.38	16.38

Source: Jennifer Walsh, Town Accountant, 2/17/23





# Informational Guideline Release

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Bureau of Municipal Finance Law  
Informational Guideline Release (IGR) No. 21-23  
September 2021

## **DEPARTMENTAL REVOLVING FUNDS**

[\(G.L. c. 44, § 53E½\)](#)

This Informational Guideline Release (IGR) informs local officials about the procedures and requirements of departmental revolving funds.

Topical Index Key:

Special Funds

Distribution:

Assessors  
Collectors  
Treasurers  
Clerks  
Accountants/Auditors  
Mayors/Selectboards  
Managers/Administrators/Exec. Secys.  
Finance Directors  
City/Town Councils  
City Solicitors/Town Counsels

**DEPARTMENTAL REVOLVING FUNDS**  
**(G.L. c. 44, § 53E½)**

**SUMMARY:**

A departmental revolving fund is a special fund that permits a community to reserve certain fees, charges or other receipts to pay, without appropriation, for the cost of departmental programs or activities from which the fees, charges or other receipts were derived.

The departmental revolving fund is intended for use in connection with ongoing (or seasonal) departmental programs or activities offered to the public on a discretionary basis. In essence, the community would like to offer a program or activity as an amenity but will only do so if it is self-supporting or the cost can be significantly defrayed, i.e., can be paid for by the users. The fee that is charged to users is received specifically to fund the program or activity. These programs or activities have expenses that typically fluctuate with demand, but they can usually be easily segregated from other departmental expenses and paid for with supporting revenues received and on hand during the fiscal year. In other words, there is a match between specific program expenses and revenues attributable to a fiscal year and a direct connection or nexus between the fee and the program or activity. Further, a revolving fund is typically used because the program or activity is often difficult to budget for in the ordinary manner because the extent of the expenditures depends on the demand of the program or activity. Therefore, while the statute is intended to give communities flexibility and allow them to reserve what would otherwise be general revenues to particular purposes and spend them without appropriation, it is not necessarily a vehicle to dedicate every estimated receipt that comes into the community.

For general information about the varying types of revolving funds please see DLS publications “[Revolving Funds Chart - Non-School Department Program](#)” and “[Revolving Funds for School Departments.](#)”

**GUIDELINES:**

**I. AVAILABILITY OF A DEPARTMENT REVOLVING FUND**

**A. Municipal Departments**

A departmental revolving fund may be established under [G.L. c. 44, § 53E½](#) for the specific receipts, fees or charges of a particular program or activity of any municipal department. The revolving fund allows fees, charges or other receipts received in connection with a departmental program or activity to be applied directly, without further appropriation, to support that program or activity. Before the enactment of this law, only a limited number of revolving funds were available for particular programs or activities (e.g., school athletics and self-supporting park and recreation programs).

A key feature of the departmental revolving fund provision is that **each fund must be authorized by ordinance or by-law**. The ordinance or by-law establishing a departmental revolving fund must specifically identify the program or activity receipt to be credited to the revolving fund and clearly specify the purposes for which monies in the revolving fund may be spent.

There is no limit on the number of departmental revolving funds that may be authorized and a single department may have more than one revolving fund. There is no longer an aggregate limitation on amounts that may be expended from each fund.

A departmental revolving fund should prove especially suitable in budgeting and providing for special programs or activities where the necessary level of expenditures fluctuates directly in relation to demand (whether by participation, applications or enrollment) and the demand may prove difficult to predict. For this type of program or activity, a departmental revolving fund should offer the flexibility to operate on an “as-needed” basis by allowing the department head to apply all receipts directly to program expenses. However, certain limitations do exist with respect to the use of a departmental revolving fund as discussed below.

Further, a departmental revolving fund is not available to supplement a department's ordinary operating expenses by earmarking any receipt that comes into that department during the year. It is intended for user, participation or activity fees charged to users for the purpose of providing specific, largely self-supporting fee-based programs or activities. It is not for ordinary revenue generated in the regular course of departmental operations. In limited circumstances, regulatory fees charged to members of the public in return for a particular or special privilege, such as a license or permit, may be the subject of a departmental revolving fund if the fees can be matched with specific expenses.

**B. Statutory Exceptions**

No revolving fund may be established for:

1. receipts of a municipal water or sewer department;
2. receipts of a municipal hospital;
3. receipts of a cable television access service or facility;
4. receipts of districts; or
5. receipts reserved by law, or as authorized by law, for expenditure for a particular purpose.

**C. Fees, Charges or Other Receipts**

Generally, “user fees” are an allowable receipt to be dedicated to a departmental revolving fund. These fees are commonly generated by on-going (or seasonal) departmental programs or activities offered to the public with regular expenditures and corresponding revenues that can be matched within the fiscal year and are likely to be ones that are discretionary and self-supporting.

Fines or penalties, in limited circumstances, may be permissible receipts but the applicable by-law or ordinance provisions should be very tailored and demonstrate a direct connection or nexus to proposed expenditures. This is because fines and penalties

are generally not charged for the specific purpose of recovering expenses. By definition, they are imposed to penalize or deter certain conduct. In the case of libraries, for example, to the extent that fines for lost books are charged for the specific purpose of being able to replace them, i.e., more as restitution, they can be the subject of a departmental revolving fund and can be used for new or replacement books but not to supplement the general operating budget of the library. On the other hand, citation revenues that derive from regulatory activities are not in the nature of "user fees" and do not qualify as receipts of a departmental program or activity within the scope of the statute.

The same caution should be exercised when considering regulatory fees. A departmental revolving fund is typically for the benefit of the public at large, not an individual. Further, enforcement activities are usually part of ongoing operations and difficult to segregate expenses. Fees for regular governmental activities are also paid regardless of demand. As such, they are not typically charged directly to support departmental programs. However, exceptions have seemed in conformity with the statute when, for example, a health department revolving fund is used to fund payments to their health agent who is paid the same amount on a per inspection basis.

**D. Programs or Activities**

Generally, there is no departmental program or activity from revenues derived from:

1. the sale or lease of property or assets;
2. governmental transactions (access to public records, tax collection);
3. fundraisers (sale of goods, tickets, concessions, promotional items);
4. taxes (excise/betterments);
5. intergovernmental reimbursements;
6. regulatory exactions (mitigation or buy-out payments, infrastructure or impact fees or other exactions from property owners); or
7. with rare exception, fines or penalties.

A departmental revolving fund is meant to aggregate fees charged to all participants or customers of a program or activity so the municipality can pay on-going operating expenses of that program or activity. As such, the fund is generally not intended for individualized fees or deposits, where the amount paid is related to a particular applicant and can only be spent in connection with that individual's application or project as is permitted pursuant to [G.L. c. 44, § 53G](#) for consultant fees.

**E. Interaction with other Revolving Funds**

A departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the funds function in a harmonious manner. A departmental revolving fund may not be used to supersede or limit provisions of other statutory revolving funds. For example, [G.L. c. 71, § 47](#) authorizes a school committee to expend without appropriation all participation fees received in connection with certain athletic programs. A municipality may not establish a departmental revolving fund under [G.L. c. 44, § 53E½](#) for those receipts and thereby restrict or impair the school

committee's pre-existing statutory authority. Care should be taken, therefore, when implementing a departmental revolving fund for receipts that may already be governed by special provisions of other municipal finance laws.

## **II. IMPLEMENTATION OF A DEPARTMENTAL REVOLVING FUND**

### **A. Establishment by By-law or Ordinance**

A departmental revolving fund must be authorized by by-law or ordinance. [G.L. c. 44, § 53E½](#).

### **B. Requisite Elements of a Revolving Fund By-Law or Ordinance**

The establishment of any departmental revolving fund must be made not later than the beginning of the fiscal year in which the fund shall begin. The by-law or ordinance establishing a departmental revolving fund must specify:

1. the fees, charges or other revenues generated by the program or activity to be credited to the revolving fund;
2. the board, department or officer authorized to spend from the revolving fund;
3. the departmental program or activity expenses for which monies from the revolving fund may be expended without appropriation; and
4. any reporting requirements the city or town may impose.

**It is the language of the by-law or ordinance that determines the scope of, and restrictions upon, each proposed departmental revolving fund. Care should be exercised to ensure that the language is sufficiently specific to implement the revolving fund without confusion.**

If, during the course of the fiscal year, a new revenue source becomes available for the establishment of a revolving fund, such a fund may be established by by-law or ordinance upon certification by the city auditor, town accountant, or other officer having similar duties that the revenue source was not used in computing the most recent tax levy.

### **C. Model By-Law or Ordinance Establishing a Departmental Revolving Fund**

For various models concerning the establishment of a departmental revolving fund by-law or ordinance, please see DLS [Bulletin 2017-01B](#).

### **D. Annual Vote on Spending Authority**

A city or town must, on or before July 1 of each year, vote the limit on the total amount that may be expended from each revolving fund established under [G.L. c. 44, § 53E½](#). In any fiscal year, the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city, or with the approval of the selectboard and finance committee in a town. During the course of a fiscal year, only the dollar limit may be adjusted and not the general scope or spending purposes of the by-law or ordinance, which must be amended in accordance with city or town authority.

**Legislative Body Vote Sample**

**(Samples should not be used without the advice of municipal counsel)**

**ARTICLE/ORDER:** To see if the city/town shall authorize a spending limit of \$ \_\_\_\_\_ to be expended from the \_\_\_\_\_ revolving fund for the fiscal year \_\_\_\_\_ beginning on July 1, \_\_\_\_\_ or take any other action relative thereto.

**MOTION:** Moved/ordered that the city/town shall authorize a spending limit of \$ \_\_\_\_\_ to be expended from the \_\_\_\_\_ revolving fund for the fiscal year \_\_\_\_\_ beginning on July 1, \_\_\_\_\_.

**Legislative Body Vote Sample**

**(Samples should not be used without the advice of municipal counsel)**

**ARTICLE/ORDER:** To see if the city/town will vote to fix the maximum amount that may be spent during fiscal year \_\_\_\_\_ beginning on July 1, \_\_\_\_\_ for the revolving funds established in city ordinances/town by-laws for certain departments, boards, committees, agencies or officers in accordance with Massachusetts General Laws Chapter 44, Section 53E½, or take any other action relative thereto.

**MOTION:** Moved/ordered that the city/town fix the maximum amount that may be spent during fiscal year beginning on July 1, \_\_\_\_\_ for the revolving funds established in city ordinances/town by-laws for certain departments, boards, committees, agencies or officers in accordance with Massachusetts General Laws Chapter 44, Section 53E½, as follows:

<b>Revolving Fund</b>	<b>Department, Board, Committee, Agency or Officer</b>	<b>FY2022 Spending Limit</b>
Hazardous Materials	Fire Chief	\$15,000
Inspectional Services	Building Inspector	\$50,000
Teen Center	Director of Teen Center within the Public Facilities Department	\$10,000

**III. LIMITATIONS AND RESTRICTIONS UPON DEPARTMENTAL REVOLVING FUNDS**

**A. Per Department Spending Limitation**

The total spending that may be authorized in a fiscal year for a particular department's revolving funds established under [G.L. c. 44, § 53E½](#) is no longer limited to one percent

(1%) of the amount of the most recent established tax levy of the municipality. Instead a municipality must, as noted above, by July 1, vote on the limit of the total amount that may be expended from each revolving fund.

**B. Cumulative Spending Limitation**

The legislature repealed the limit on total fiscal year spending that may be authorized by a municipality for all its departmental revolving funds established under [G.L. c. 44, § 53E½](#). The overall ceiling is no longer at 10% of the most recently established tax levy of the municipality.

**C. Payment of Full-Time Salaries Limitation**

Expenditures may not be made from a departmental revolving fund established under [G.L. c. 44, § 53E½](#) to pay the wages or salaries of full-time municipal employees, unless the revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries paid. There is an exception to this prohibition, with other stipulations, for wages or salaries paid to full-time or part-time employees who are employed as drivers providing transportation for public school students.

As the employment of full-time employees usually entails other expenses in addition to direct payments (e.g., health insurance, retirement contributions), which costs may be borne within the general town budget, the compensation of full-time employees should be provided for by regular budgetary appropriation. For purposes of a departmental revolving fund under [G.L. c. 44, § 53E½](#), a “full-time employee” should be considered to be a person who, by virtue of the weekly hours required of their position, qualifies for the regular package of employee benefits. Payments from a departmental revolving fund to temporary or part-time employees and independent contractors are generally permissible.

**IV. OPERATION OF DEPARTMENTAL REVOLVING FUND**

**A. Receipts**

For each particular program or activity for which a departmental revolving fund is authorized, an account will be established and the charges, fees and receipts described in the authorization vote will be credited directly to the account, rather than local estimated receipts. The municipal treasurer will have custody of all monies in the fund, and interest earned on the monies will accrue to the general fund.

**B. Expenditures**

After receipt, monies credited to a departmental revolving fund may be spent by the board, department or officer having control of the fund. The actual cash balances in the fund at a given time are a ceiling on expenditures and contractual obligations. Only cash on hand may be spent. In no event may expenditures be made or obligations incurred in excess of the actual cash balances available in the revolving fund. Expenditures may be made without further appropriation in support of the program or activity that generated the receipts, but only for those purposes authorized in the annual vote establishing the revolving fund. The regular warrant process must be adhered to in making payments from

departmental revolving funds. Accordingly, in cities, absent a charter provision to the contrary, all payments must be approved by the city auditor, and in towns, absent a charter provision to the contrary, all payments must be approved by the town accountant and selectboard.

**C. Year-End Balances**

A departmental revolving fund is subject to the terms of the by-law or ordinance that created it. Previously, the balance of a revolving fund, if reauthorized on an annual basis, was carried over to the revolving fund for use in the following year. Now, the balance of a revolving fund carries over from year to year, unless the by-law or ordinance that created the revolving fund is repealed. If a by-law or ordinance creating a revolving fund is repealed, the balance in the fund reverts to surplus revenue at the close of the fiscal year.

**V. REPORTING REQUIREMENTS**

**A. Annual Report**

A board, department or officer having control of a departmental revolving fund is required to submit an annual report on the operation of the fund. In a town, this report must be submitted to annual town meeting and the selectboard, and in a city to the city council and the mayor or city manager. For each revolving fund, the report must show (1) the total receipts and (2) the total expenditures of the fund for the full prior fiscal year and for the first six months of the current fiscal year. Additional reporting requirements may be established by vote of town meeting or the city council.

**B. Town Clerk - Reporting Appropriations**

A city or town clerk should include the amounts specified in the annual vote establishing the limit that may be expended from each revolving fund to appear on the tax rate recapitulation. A report of departmental revolving fund authorizations may be separately requested by the Division of Local Services Bureau of Accounts.



## **Part I**

ADMINISTRATION OF THE GOVERNMENT

## **Title VII**

CITIES, TOWNS AND DISTRICTS

## **Chapter 44**

MUNICIPAL FINANCE

## **Section 53D**

RECREATION AND PARK SELF-SUPPORTING SERVICE  
REVOLVING FUNDS; CREATION; AUTHORIZED USE OF  
FUNDS; ANNUAL REPORT; REVOCATION OF PROVISIONS

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Section 53D. Notwithstanding the provisions of section fifty-three, any city or town which accepts the provisions of this section may establish in the city or town treasury a revolving fund which shall be kept separate and apart from all other monies by the treasurer and in which shall be deposited the receipts received in connection with the conduct of self-supporting recreation and park services of said city or town. The principal and interest thereon shall be expended at the direction of the authority, commission, board or official of such city or town with said responsibility without further appropriation, but only with the written approval of the mayor in cities, or city manager in Plan E cities, or the selectmen in towns, or in towns which have adopted the town manager form of government the town manager and only for the purpose of operating self-supporting recreation and park services. The city auditor or town accountant shall submit annually a report of said revolving fund to the mayor, city council, city manager, board of selectmen or town manager for their review and a copy of said report shall be submitted to

the director of the bureau of accounts; provided, however, that funds in said revolving fund shall not be used for the purpose of paying any wages or salaries for full-time, as defined in the guidelines issued by the director of accounts, recreation and park employees; provided, further, that the unreserved fund balance shall not exceed ten thousand dollars at the close of each fiscal year and any such amount in excess of ten thousand dollars shall be paid into the city or town treasury as provided in section fifty-three.

A city or town which has accepted the provisions of this section may, in like manner, revoke its acceptance; provided, however, that any city or town may require by by-law or ordinance, that the provisions of this section may be subject to annual authorization by a vote of the annual town meeting or city council.

## NOTE:

The following Article backup has been updated to include new analysis added since the earlier Article packets were circulated.

This is provided FYI at this time; this proposed article is not scheduled for review until March 22nd. The Town Manager's office is working with the Cable Advisory Committee to prepare a recommended FY24 amount for consideration by the Select Board and Finance Committee. The CAC next meets on Thursday, March 2nd at 6pm.

## ARTICLE REQUEST FORM

**ARTICLE:** To see if the Town will vote to appropriate a sum of money from the PEG Access and Cable Related Fund for the purposes of funding its FY24 cable-related expenses; or take any other action relative thereto.

**AMOUNT REQUESTED:** TBD

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

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

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

ARTICLE \_\_: PEG Access Receipt Reserved for Appropriation

Summary: A vote taken at the 2015 Annual Town Meeting established a Receipt Reserved for Appropriation fund for the cable access agreement pertaining to the Verizon and Comcast licensing agreements. This account was created in accordance with DOR guidelines. Monies accrued in this account are proposed to be appropriated to fund cable operations. The Town receives quarterly franchise fees from Verizon and Comcast for eligible Public/Educational/Governmental (PEG) costs.

A majority vote is required for the passage of this article.

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

Annual article to appropriate PEG funds.

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

N/A

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

Cable operations and related costs would continue to be funded entirely from PEG revenues.

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

No

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

<b>CABLE PEG (44 53F 3/4)</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>YTD 1-31-23</b>
Beginning Balance	68,048.76	117,017.06	168,711.72	204,896.43
<b>Revenue</b>				
Comcast and Verizon	62,901.27	63,499.88	53,900.41	34,658.96
	62,901.27	63,499.88	53,900.41	34,658.96
<b>Expenses</b>				
Adam Stone	13,932.97	11,805.22	15,216.70	7,360.00
Meeting Owl Prol x1			949.00	
Timothy Mark Friend			500.00	
Russell Cohen (OSC Speaker Series)			250.00	
Wild Seed Project (OSC Speaker Series)			400.00	
Catherine Rachel Banks Hone (OSC Speaker Series)			150.00	
Elizabeth Jane Slade Moran (OSC Speaker Series)			250.00	
Daniel Jaffe Wilder (Kill Your Lawn Lecture)				350.00
	13,932.97	11,805.22	17,715.70	7,710.00
Ending Balance	117,017.06	168,711.72	204,896.43	231,845.39

**NOTE:**

The Budget sections in this section have already been reviewed and acted upon by Finance Committee (at the meeting of February 22).

These are included simply to document the prior FinCom recommended amounts, and ensure these reconcile with the FinCom records.

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			2/22/2023
Town Clerk Salary & Wages	112,969	135,144	78,134	57.8%	137,510	140,494	5,350	4.0%	140,494	5,350	4.0%	140,494
Operation of Fax/Photo Machine	5,507	6,370	2,728	42.8%	6,620	6,620	250	3.9%	6,620	250	3.9%	6,620
Town Clerk's Expenses	6,824	7,500	3,020	40.3%	8,225	8,225	725	9.7%	8,225	725	9.7%	8,225
<b>161 Total Town Clerk</b>	<b>125,300</b>	<b>149,014</b>	<b>83,882</b>	<b>56.3%</b>	<b>152,355</b>	<b>155,339</b>	<b>6,325</b>	<b>4.2%</b>	<b>155,339</b>	<b>6,325</b>	<b>4.2%</b>	<b>155,339</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			2/22/2023
Town Clerk Compensation	200	200	-	0.0%	200	200	-	0.0%	200	-	0.0%	200
Bd of Registrars Salary & Wages	2,965	9,900	9,330	94.2%	6,800	6,600	(3,300)	-33.3%	6,600	(3,300)	-33.3%	6,600
Bd of Registrars Expenses	7,800	8,000	5,378	67.2%	8,250	8,250	250	3.1%	8,250	250	3.1%	8,250
<b>162 Total Registrars</b>	<b>10,965</b>	<b>18,100</b>	<b>14,708</b>	<b>81.3%</b>	<b>15,250</b>	<b>15,050</b>	<b>(3,050)</b>	<b>-16.9%</b>	<b>15,050</b>	<b>(3,050)</b>	<b>-16.9%</b>	<b>15,050</b>



# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			2/22/2023
Conservation Com Salary & Wages	25,713	60,281	15,286	25.4%	66,997	68,600	8,319	13.8%	68,600	8,319	13.8%	68,600
Conservation Com Expenses	6,181	6,351	2,743	43.2%	7,226	7,226	875	13.8%	7,226	875	13.8%	7,226
<b>171 Total Conservation</b>	<b>31,894</b>	<b>66,632</b>	<b>18,029</b>	<b>27.1%</b>	<b>74,223</b>	<b>75,826</b>	<b>9,194</b>	<b>13.8%</b>	<b>75,826</b>	<b>9,194</b>	<b>13.8%</b>	<b>75,826</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			2/22/2023
Planning Bd Salary & Wages	59,319	66,155	32,017	48.4%	71,125	72,609	6,454	9.8%	72,609	6,454	9.8%	72,609
Planning Bd Expenses	6,151	9,220	722	7.8%	4,100	5,300	(3,920)	-42.5%	5,300	(3,920)	-42.5%	5,300
MVPC Assessment	1,705	1,748	1,747	100.0%	1,792	1,792	44	2.5%	1,792	44	2.5%	1,792
<b>175 Total Planning</b>	<b>67,175</b>	<b>77,123</b>	<b>34,486</b>	<b>44.7%</b>	<b>77,017</b>	<b>79,701</b>	<b>2,578</b>	<b>3.3%</b>	<b>79,701</b>	<b>2,578</b>	<b>3.3%</b>	<b>79,701</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	<u>6/30/2022</u>	<u>5/14/2022</u>	Percent of yr: 58.9%			<u>2/6/2023</u>			<u>2/13/2023</u>			<u>2/22/2023</u>
Open Space Expenses	69	750	-	0.0%	750	750	-	0.0%	750	-	0.0%	750
<b>179 Total Open Space</b>	69	750	-	0.0%	750	750	-	0.0%	750	-	0.0%	750

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom recc.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			
<b>HUMAN SERVICES</b>												
Board of Health Salary & Wages	126,498	129,621	73,673	56.8%	135,458	135,458	5,837	4.5%	135,458	5,837	4.5%	2/22/2023 135,458
Public Health Nurse	5,700	8,175	1,600	19.6%	6,000	6,000	(2,175)	-26.6%	6,000	(2,175)	-26.6%	6,000
Waste Collection & Disposal	375,998	401,940	198,854	49.5%	421,400	421,400	19,460	4.8%	421,400	19,460	4.8%	421,400
Recycling	1,670	10,000	14,236	142.4%	45,000	45,000	35,000	350.0%	45,000	35,000	350.0%	45,000
Hazardous Waste Expense	1,798	2,000	1,814	90.7%	2,000	2,000	-	0.0%	2,000	-	0.0%	2,000
Steele landfill monitoring	29,708	33,555	16,000	47.7%	36,315	36,315	2,760	8.2%	36,315	2,760	8.2%	36,315
Bd of Health Expenses	7,174	7,000	3,219	46.0%	7,000	7,000	-	0.0%	7,000	-	0.0%	7,000
<b>510 Total Board of Health</b>	<b>548,546</b>	<b>592,291</b>	<b>309,396</b>	<b>52.2%</b>	<b>653,173</b>	<b>653,173</b>	<b>60,882</b>	<b>10.3%</b>	<b>653,173</b>	<b>60,882</b>	<b>10.3%</b>	<b>653,173</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			2/22/2023
Soldiers Grave Expense	3,632	3,592	1,592	44.3%	3,592	3,592	-	0.0%	3,592	-	0.0%	3,592
Memorial Day Expenses	1,661	2,200	-	0.0%	2,320	2,320	120	5.5%	2,320	120	5.5%	2,320
Veterans benefits & expenses	5,816	4,400	2,831	64.3%	4,532	4,532	132	3.0%	4,532	132	3.0%	4,664
Eastern Essex Veterans Services	21,695	21,096	21,095	100.0%	25,000	25,000	3,904	18.5%	25,000	3,904	18.5%	22,960
<b>543 Total Veterans</b>	<b>32,804</b>	<b>31,288</b>	<b>25,518</b>	<b>81.6%</b>	<b>35,444</b>	<b>35,444</b>	<b>4,156</b>	<b>13.3%</b>	<b>35,444</b>	<b>4,156</b>	<b>13.3%</b>	<b>33,536</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/6/2023			2/13/2023			2/22/2023
Bandstand Expense	6,000	6,000	4,446	74.1%	8,000	8,000	2,000	33.3%	8,000	2,000	33.3%	8,000
<b>635 Total Bandstand</b>	<b>6,000</b>	<b>6,000</b>	<b>4,446</b>	<b>74.1%</b>	<b>8,000</b>	<b>8,000</b>	<b>2,000</b>	<b>33.3%</b>	<b>8,000</b>	<b>2,000</b>	<b>33.3%</b>	<b>8,000</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/6/2023			2/13/2023			2/22/2023
Historical Commission Expenses	-	600	493	82.1%	600	600	-	0.0%	600	-	0.0%	600
<b>691 Total Historical Commission</b>	-	600	493	82.1%	600	600	-	0.0%	600	-	0.0%	600

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	FY 2024	Proposed Change		TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	TM proposed	\$	%	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/6/2023			2/13/2023			2/22/2023
Cultural Council Expense	-	100	-	0.0%	100	100	-	0.0%	100	-	0.0%	100
<b>695 Total Cultural Council</b>	-	100	-	0.0%	100	100	-	0.0%	100	-	0.0%	100



**NOTE:**

The Budget sections in this section have already been reviewed and acted upon by Finance Committee (at the meeting of February 15).

These are included simply to document the prior FinCom recommended amounts, and ensure these reconcile with the FinCom records.

**THESE ARE UNCHANGED FROM THE PAGES INCLUDED IN THE FEB 22 FINCOM PACKET.**

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:	58.9%		2/13/2023			
<b>GENERAL GOVERNMENT</b>									
									2/15/2023
Moderator's Salary	200	200	100	50.0%	200	200	-	0.0%	200
Moderator's Expenses	30	60	-	0.0%	60	60	-	0.0%	60
<b>114 Total Moderator</b>	<b>230</b>	<b>260</b>	<b>100</b>	<b>38.5%</b>	<b>260</b>	<b>260</b>	<b>-</b>	<b>0.0%</b>	<b>260</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	<u>6/30/2022</u>	<u>5/14/2022</u>	Percent of yr:	<b>58.9%</b>		<u>2/13/2023</u>			<u>2/15/2023</u>
Select Board Appointed Salary & Wages	29,821	30,116	9,669	32.1%	-	-	(30,116)	-100.0%	-
Professional and Technical Services	4,000	10,000	1,246	12.5%	10,000	10,000	-	0.0%	10,000
Operating Expenses	6,788	14,000	1,709	12.2%	3,940	3,940	(10,060)	-71.9%	3,940
<b>122 Total Select Board</b>	<b>40,609</b>	<b>54,116</b>	<b>12,624</b>	<b>23.3%</b>	<b>13,940</b>	<b>13,940</b>	<b>(40,176)</b>	<b>-74.2%</b>	<b>13,940</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:			2/13/2023			2/15/2023
Finance Dept Salaries & Wages	193,218	270,594	131,998	48.8%	258,428	258,580	(12,014)	-4.4%	258,580
Annual Audit	20,500	20,500	20,500	100.0%	22,000	22,000	1,500	7.3%	22,000
Tax Title and Foreclosure	-	800	3,590	448.7%	2,050	2,050	1,250	156.3%	2,050
Postage Expense	14,437	16,430	13,039	79.4%	16,200	16,200	(230)	-1.4%	16,200
Finance Dept Expenses	24,748	27,280	12,557	46.0%	24,945	24,945	(2,335)	-8.6%	24,945
Travel	1,613	2,000	622	31.1%	2,000	2,000	-	0.0%	2,000
<b>135 Total Finance</b>	<b>254,515</b>	<b>337,604</b>	<b>182,306</b>	<b>54.0%</b>	<b>325,623</b>	<b>325,775</b>	<b>(11,829)</b>	<b>-3.5%</b>	<b>325,775</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	<u>6/30/2022</u>	<u>5/14/2022</u>	Percent of yr:	<b>58.9%</b>		<u>2/13/2023</u>			<u>2/15/2023</u>
Assessors Appt'd Pers Salaries	127,109	132,081	74,608	56.5%	137,545	137,545	5,464	4.1%	137,545
Assessors Expenses	46,779	51,699	21,412	41.4%	26,580	26,580	(25,119)	-48.6%	26,580
<b>141 Total Assessors</b>	<b>173,887</b>	<b>183,780</b>	<b>96,020</b>	<b>52.2%</b>	<b>164,125</b>	<b>164,125</b>	<b>(19,655)</b>	<b>-10.7%</b>	<b>164,125</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	<u>6/30/2022</u>	<u>5/14/2022</u>	Percent of yr: <b>58.9%</b>			<u>2/13/2023</u>			<u>2/15/2023</u>
General/Labor/Land Use Counsel	53,677	65,124	33,073	50.8%	58,599	58,599	(6,525)	-10.0%	
Special Counsel					23,750	23,750			
<b>151 Total Legal Counsel</b>	<b>53,677</b>	<b>65,124</b>	<b>33,073</b>	<b>50.8%</b>	<b>82,349</b>	<b>82,349</b>	<b>17,225</b>	<b>26.4%</b>	<b>82,349</b>

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	<u>6/30/2022</u>	<u>5/14/2022</u>	Percent of yr: <b>58.9%</b>			<u>2/13/2023</u>			<u>2/15/2023</u>
Council on Aging Salary & Wages	71,524	100,308	53,597	53.4%	100,341	109,908	9,600	9.6%	102,908
Council on Aging Expenses	21,808	19,500	10,323	52.9%	19,500	19,500	-	0.0%	19,500
<b>541 Total Council on Aging</b>	<b>93,331</b>	<b>119,808</b>	<b>63,920</b>	<b>53.4%</b>	<b>119,841</b>	<b>129,408</b>	<b>9,600</b>	<b>8.0%</b>	<b>122,408</b>

Notes

The proposed FY24 Council on Aging budget amount reflects a proposal to pay \$7,000 of the FY24 Nutrition Coordinator wages from the COA Formula Grant.

This practice of paying a portion of this position's wages from the Formula Grant is consistent with prior years' budgets, and is supported by the COA Director and COA Board.

# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr:	58.9%		2/13/2023			

DEBT SERVICE									
									2/15/2023
Debt Service (Principal)	305,000	295,000	295,000	100.0%	-	-	(295,000)	-100.0%	-
Debt Service (Interest)	8,950	5,900	2,950	50.0%	-	-	(5,900)	-100.0%	-
<b>710/750 Total Debt Service</b>	<b>313,950</b>	<b>300,900</b>	<b>297,950</b>	<b>99.0%</b>	<b>-</b>	<b>-</b>	<b>(300,900)</b>	<b>-100.0%</b>	<b>-</b>
<b>TOTAL DEBT SERVICE:</b>	<b>313,950</b>	<b>300,900</b>	<b>297,950</b>	<b>99.0%</b>	<b>-</b>	<b>-</b>	<b>(300,900)</b>	<b>-100.0%</b>	<b>-</b>



# TOWN OF WEST NEWBURY



## FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change		FY 2024
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%	FinCom rec.
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/13/2023			

BENEFITS									
Essex Regional Retirement Assessment	731,432	805,420	805,419	100.0%	675,135	675,135	(130,285)	-16.2%	2/15/2023 675,135
<b>911 Total Essex Regional Retirement</b>	731,432	805,420	805,419	100.0%	675,135	675,135	(130,285)	-16.2%	675,135
Unemployment Insurance & Benefits	439	1,500	-	0.0%	1,200	1,200	(300)	-20.0%	2/15/2023 1,200
<b>913 Total Unemployment Insurance</b>	439	1,500	-	0.0%	1,200	1,200	(300)	-20.0%	1,200
Group Insurance	406,997	481,857	270,952	56.2%	554,551	554,551	72,694	15.1%	-
<b>914 Total Group Insurance</b>	406,997	481,857	270,952	56.2%	554,551	554,551	72,694	15.1%	-
FICA Insurance	52,412	51,485	28,587	55.5%	56,406	56,406	4,921	9.6%	-
<b>916 Total FICA Insurance</b>	52,412	51,485	28,587	55.5%	56,406	56,406	4,921	9.6%	-
Insurance and Bonds	187,002	199,865	186,972	93.5%	217,349	217,349	17,484	8.7%	-
<b>945 Total Insurance and Bonds</b>	187,002	199,865	186,972	93.5%	217,349	217,349	17,484	8.7%	-
<b>TOTAL BENEFITS:</b>	<b>1,378,282</b>	<b>1,540,127</b>	<b>1,291,930</b>	<b>83.9%</b>	<b>1,504,641</b>	<b>1,504,641</b>	<b>(35,486)</b>	<b>-2.3%</b>	<b>676,335</b>