



Town of Newbury, Massachusetts
FY2025 Budget and Annual Report



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Town of Newbury
Massachusetts**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director



Table of Contents

Introductory Information.....	1
Budget Message.....	2
Strategic Town Goals	20
Town Organization Charts	23
Position Summary Schedule	24
Budget Process & Calendar.....	25
Appointed & Elected Officials.....	27
Financial Overview	31
Budget Overview.....	32
FY2025 Balanced Budget	44
FY2025 Revenues	45
FY2025 Revenues – Other Funds.....	46
Expenditure by Category	47
Expenditure Summary	48
Expenditure Detail	50
Town Departments.....	56
Select Board	57
Administration	62
Finance	68
Treasurer/Collector.....	72
Human Resources	76
Assessor	79
Town Clerk	84
Planning	88
Historical Commission.....	99
Police.....	104
Parking Clerk	109
Harbormaster.....	112
Emergency Management.....	114



Emergency Communications	117
Animal Control	121
Fire	126
Inspectional Services.....	131
Department of Public Works	136
Tree Warden	141
Shellfish Constable	145
Health.....	148
Council on Aging.....	152
Veterans' Services.....	158
Library	161
Recreation.....	166
Zoning Board of Appeals	169
IT Operations & Cable	174
Conservation Commission	179
Education	184
Overview	185
Updates from Superintendent & Principals.....	187
Budget Timeline	190
FY2025 Proposed Budget.....	192
Newbury Enrollment.....	195
Debt Service	196
Overview	197
Long-Term Outstanding Debt	200
Capital Improvement Plan (CIP)	201
FY2023-FY2028 CIP Overview.....	202
FY2023-FY2028 CIP	204
FY2025 Proposed Capital Budget	205
FY2024-FY2028 Projects by Department & Funding Source	206



Appendices	209
Community Profile	210
Glossary	213
Financial Policies Budget Excerpt	229
Bond Rating	236



Plum Island Airfield

Introduction



Plum Island



Budget Message

I am pleased to present the Fiscal Year 2025 Proposed Budget, which incorporates the latest information available regarding revenue projections and departmental expenditure requests. Welcome to anyone who is new to reading the Budget and Annual Report Document, I hope that you will find this information useful in understanding Newbury's finances, goals, and priorities.

The Town Administrator's Recommended Operating Budget totals \$24,584,083, which is an increase of \$1,168,806 (5.0%) from the current operating budget. The Ambulance Enterprise Fund, which is exclusive of the General Fund, totals \$331,209 as proposed, which is an increase of \$23,632 (7.7%). In this proposal, our functions of government are funded as follows:

Expenditure by Function	FY2025	% of Total
General Government	2,886,576	11.7%
Public Safety	3,679,435	15.0%
Education	12,461,652	50.7%
Public Works	1,446,005	5.9%
Human Services	519,416	2.1%
Culture & Recreation	471,084	1.9%
Debt Service	854,529	3.5%
Benefits	2,265,386	9.2%
Total Operating Budget	24,584,083	100%

Included in this letter is a summary of the budget. While I have been holding budget hearings to review the annual requests, the Finance Committee and Select Board also began reviewing preliminary information in February and will be voting their recommendations after deliberating on the various budgets and articles at their joint meetings.

Review of the budget details will continue right up until Town Meeting on April 30th. The Budget has been developed in conformance with the goals and objectives established by the Select Board throughout this and previous years.

The Select Board, Finance Committee, Capital Planning Committee, Superintendents, and Town Administrator meet periodically to discuss financial forecasts, revenue projections, the various financial indicators, and the implications of the information for the upcoming FY2025 budget. The following goals and objectives are direct outcomes of these conversations:

Goals and Objectives/Budget Priorities

1. Completing Long-Term Capital Improvements remains a priority although much has been accomplished in the past few years. A permanent home for the Town Hall has yet to be determined; and the Fire Station on Morgan Avenue will need to be evaluated for repairs, renovation, or reconstruction in the coming years.



2. Providing a quality education to all of our students that supports academic and vocational opportunities.
3. Enhancing Newbury's citizens' engagement by providing accurate and timely information to assist them in making informed decisions. The Select Board encourages residents to make an impact by joining the various Boards and Committees. In addition, they are always seeking out new ways to effectively communicate with the residents.
4. Protecting our open spaces and the natural resources, which makes Newbury such a special place and continue to expand upon our passive and active recreation offerings. To that end the Recreation Committee continues to brainstorm ways to improve the Central Street Recreation Area. With the completion of a comprehensive plan detailing the entire recreation area, we have the following to look forward to:
 - Opportunities for a canoe launch
 - Boardwalks, Bridges and Vista Locations
 - A Perimeter Walking Trail
 - Tot Lot Playground
 - Electric Vehicle Charging Stations
 - Bike Racks and Bike Repair Stations
 - Opportunities for Public Art
 - Volleyball Court
 - Shade Structure with Canopy Options

All these projects are subject to funding; and the Select Board has voted to use ARPA Funds to get the Tot Lot started.

5. The Road Improvement Program continues. We expect to complete 100% of our roadways In FY2025. This will include Pine Island Road, Elm Street, and School Street. Repairs and maintenance of the Newbury's culverts continues as engineering and design of both the Central Street and River Street culverts are in the works. The Orchard Street culvert will be going out to bid in February. Newbury is pursuing grant opportunities to defray portions of the engineering and constructions costs of these projects. Sidewalks will also be addressed in FY2025 including Parker Street, Old Farm Way, and Gove Street.
6. Plans are in the works for the Larkin Dam Removal and to date the Town has secured over \$1,432,005 in grant funds to defray the estimated total project cost of \$1,452,489. This project will decommission a deteriorating dam and existing inefficient fish passage structure, eliminate ongoing dam maintenance and repair obligations, restore passage for diadromous fish species, and improve water quality, aquatic habitat, and natural riverine processes. This project's permitting required extensive engineering and has been submitted to MEPA for review.

The **Massachusetts Environmental Policy Act** (MEPA) review process provides meaningful opportunities for public review of potential environmental impacts of certain projects for which certain actions by state agencies are required. It requires state agencies to study the environmental impacts of projects requiring state permitting, financial assistance, or land



disposition; and to use all feasible measures to avoid, minimize, and mitigate damage to the environment or, to the extent damage to the environment cannot be avoided, to minimize and mitigate damage to the environment to the maximum extent practicable.

7. The development of a budget that is within the limits of Proposition 2 ½, in compliance with the Town's Comprehensive Financial Policies and does not rely on one-time funding sources or unsustainable practices:
 - By ensuring that current revenues are sufficient to support current operating expenditures. Use of Free Cash in the FY2025 annual budget is limited to one-time expenditures and will not be used to fund recurring operating costs.
 - By creating a multi-year revenue/expenditure forecast to provide decision makers with an indication of the long-term fiscal impact of the current policy and budget decisions they make.
 - By establishing pay plans and pay rates that are constantly monitored to ensure compliance with labor contracts, General Laws and Personnel Policies. Contract proposals will be fully costed out to understand the short and long-term impact on Town finances. By maintaining employee compensation in a way that provides equity opportunities through adjustments consistent with the Town's long-term planning efforts.
 - By negotiating sustainable collective bargaining agreements with the Town's three unions. The Town is currently in negotiations with MassCop, Teamsters, and IAFF. The impact of the final agreements may not be determined in time for action at the Annual Town Meeting.
 - By continuing to manage employee benefits and understanding their associated impacts.
 - By identifying opportunities to reduce the Town's unfunded liabilities including pension and unfunded liability costs.
 - By ensuring that debt is never used to fund operating expenditures and is only issued for capital improvements. In practice, the Town endeavors to pay cash for vehicle and equipment purchases and only issue debt for major facility or infrastructure improvements.
 - By maintaining adequate financial reserves of between 5-10% of the operating budget to deal with unexpected natural or economic disruptions. Fiscal year reserves will be at 5.9%, lower than we have seen in the past several years.
8. To maintain a level-service budget; while always striving to improve service delivery.
9. To protect and improve the Town's overall Financial Condition, which is broadly defined as our ability to maintain existing service levels; withstand local and regional economic disruptions (COVID-19, economic downturns); and to meet the demands of natural growth, decline, and change.
 - By continuing to review and update the Town's position, we can identify problems and opportunities early so that appropriate action can be taken.



- By annually revising the Town's Financial Projections, we can see if the underlying assumptions require modification based upon changing conditions or data.
 - By engaging the Town's policy-making boards and committees in regular discussions that reinforce the need for long-range considerations in the annual budget process, so that important policy decisions are not controlled by financial problems or emergencies. To this end, multiple meetings are held during the budget process and throughout the year to discuss financial trends, projections, major capital improvements and various plans.
 - Newbury has achieved AAA bond rating status, the highest rating assigned to municipalities. Affirmation of our bond rating reflects the rating agency's confidence in the Town's ability to manage through economic cycles. The independent assessment illustrates how our planning efforts and fiscal discipline produce very real and tangible results—lower rates on bonds result in less tax dollars going to pay for interest costs.
10. To keep Newbury an affordable place to live as well as a desirable place to operate a business.
- By developing a FY2025 Budget that is within the confines of Proposition 2 ½ and includes reasonable tax increases necessary to maintain current service levels.
 - By advocating for legislative priorities at the state level that will improve the efficiency or effectiveness of local services, such as Other Post-Employment Benefits (OPEB) reform and changes to various revenue sharing models; in particular, education funding for both operational expenses as well as building projects.
 - By paying considerable attention to balancing the needs of the community with providing a fiscally responsible budget plan.
11. To protect the Town's long-run solvency beyond the immediate budget cycle by developing clear policies regarding issues such as debt, adequate funding of reserves, OPEB liabilities, and capital investment.
- By updating and continuing to fund the OPEB plan in FY2025 at \$200,000 to start addressing the Town's \$6.3 million OPEB liability. At this level, the Town expects to fully fund its OPEB liability by 2052.
 - By updating and funding a Pavement Management Plan (PMP) that continues to address long-term infrastructure needs; especially roadway improvements.
 - By annually reviewing the Town's Capital Improvement Plan (CIP) with the adopted Debt and Free Cash policies.
 - One key factor in limiting the increase in new FY2025 debt service is the fact that the Town is now carrying a Free Cash balance and funding the Stabilization Fund annually whereby smaller capital items are now being purchased using available funds, instead of financing with debt. Newbury has also defrayed many capital costs in both FY2024 and FY2025 through ARPA funds of \$2.1 million.



- By creating a Financial Forecast that will conservatively project revenues and expenditures five years into the future. This forecast is intended to provide policymakers with the information they need to make informed decisions around the Town's financial strategies and policies, long-term financial planning, capital planning and long-term contracts or other obligations. This also provides for predictability and sustainability of operations.

As the FY2025 budget process unfolds, individual department goals and objectives are developed within these Town-wide umbrella goals to ensure that long-term perspectives that span beyond the upcoming fiscal year are considered.

Recent Developments

During the month of March, several significant budgetary items will be finalized, including School Assessments, refined State Aid estimates, and new growth figures. Collectively, these items represent the final pieces of the FY2025 budget.

School Assessments - Newbury is a member of the Triton Regional School District, the Whittier Regional Technical High School and the Essex North Shore Agricultural and Technical School. As members, we receive an annual assessment based on the individual district formulas. All our schools are involved in the budget process at this time. Having just received our preliminary assessment information, the School Committees will be meeting with the community members between now and Town Meeting to fine tune their budgets.

The preliminary estimates received by Triton Regional School District indicate an increase of \$799,093 (7.1%). Although it is early in the budget process, given that the Town is only projecting \$975,188 in new revenues for FY2025, an increase at this level raises concerns, especially since the town has committed to sharing new revenues using a "50/50 split", half for education funding and half for funding municipal costs increases.

This budget recommends funding the assessments slightly higher than Triton's proposed Scenario #3 and does not require Newbury to propose an override. Should the School Committee approve either of the other two scenarios, Select Board members would then need to consider an override or cuts to existing services to have a balanced budget.

Both the Whittier Regional Technical High School and the Triton Regional School District have presented projects to the Massachusetts School Building Authority whose mission is to Partner with Massachusetts communities to support the design and construction of educationally appropriate, flexible, sustainable, and cost-effective public-school facilities. Although Triton's project was not approved for funding this year and Whittier's project did not receive the member community support that it needed for approval, Newbury is on notice that we will need to consider funding options for two substantial projects in the next few years.

Health Insurance - The FY2025 health insurance budget request of \$1,030,047 is up 4.6% over last year. Although plan design changes and the adoption of Chapter 32B, Section 18 along with favorable experience limited budgetary impacts for several years, FY2025 is projecting the largest percentage increase since prior to FY2010. During that time, it was common to experience health insurance increases of 8-10% each year, which would consume a significant portion of our new revenues.



Debt Service - The proposed FY2025 debt service budget provides for the payment of principal and interest costs for long and short-term bonds issued by the Town for General Fund purposes. For FY2025, the total Debt Service budget for the General Fund is \$854,529. The decrease is the net result of the retirement of previous debt issues and the recent addition of Police Station Project debt.

State Aid - The current budget model assumes State Aid at the Governor's Budget proposal (House 2), an increase of \$14,093 or 1.1%. The House and Senate will begin to debate their versions of the budget, which typically does not get finalized until well after our Town Meeting. In addition, the Town has limited information regarding State Assessments, and it is the net effect of the new aid and the increase in charges that really determines if Newbury is better off compared to the previous year. Once Town Meeting passes the FY2025 Budget, any State Aid received above level funding can only be used to reduce local taxes.

New Growth - In accordance with Proposition 2½, a municipality is allowed to increase its levy limit each year by an amount based on the value of new development and other growth in the tax base. The purpose of this provision is to recognize that new development results in additional municipal costs. FY2025 New Growth is estimated at \$220,000 in new tax dollars. This is a decline from last year, and new growth is expected to continue to decline except for any significant new development (subdivision growth) coming to the Town.

Compensation – All of the Town's Collective Bargaining Agreements are currently being negotiated. Although we have already conducted multiple meetings and presented several proposals, to date, we have not been able to reach agreement except the Newbury Police Association. The impact of these Collective Bargaining Agreements may not be known in time for the Annual Town Meeting. Those employees not working under a CBA or employment contract will all receive a 2% wage increase in FY2025.

ARPA Grant Funding – Newbury was fortunate to be the recipient of \$2.1M of federal grant funds related to the pandemic in FY2024. To date, the Select Board has committed funds to the following projects:

- COA Senior Center
- Newbury Food Pantry
- Pearson Field Upgrades
- Green Crab Removal
- Historic Records Preservation
- And many capital purchases that would have otherwise been purchased with our reserves

The Select Board plans to appropriate any available balances no later than December 31, 2024.

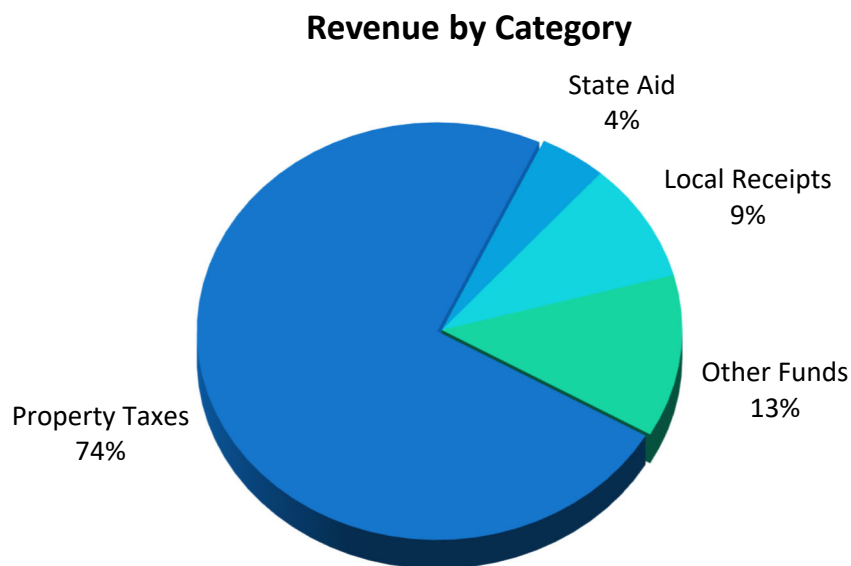
Once these major budget components are settled, the rest of the General Government budget will be finalized. With the possible exception of a State Aid Resolution passing in the Legislature, and the settlement of our Collective Bargaining Agreements, we do not anticipate any other significant financial information coming forward prior to the April Town Meeting.



Budget in Brief

Like prior year budgets, the FY2025 Proposed Budget relies on projections regarding available revenue, thereby accepting the limits of the Town's financial resources. Considerable attention is paid to balancing the needs of the community and the expectations of Newbury's citizens, with the development of a fiscally responsible financing plan. The budget is based upon an established ceiling of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are State Aid, Departmental Receipts such as fees, permits, interest earned, and Available Funds such as Free Cash and Other Special Revenues. The following revenue and expenditure assumptions were used to develop the FY2025 recommended budget:

Revenues

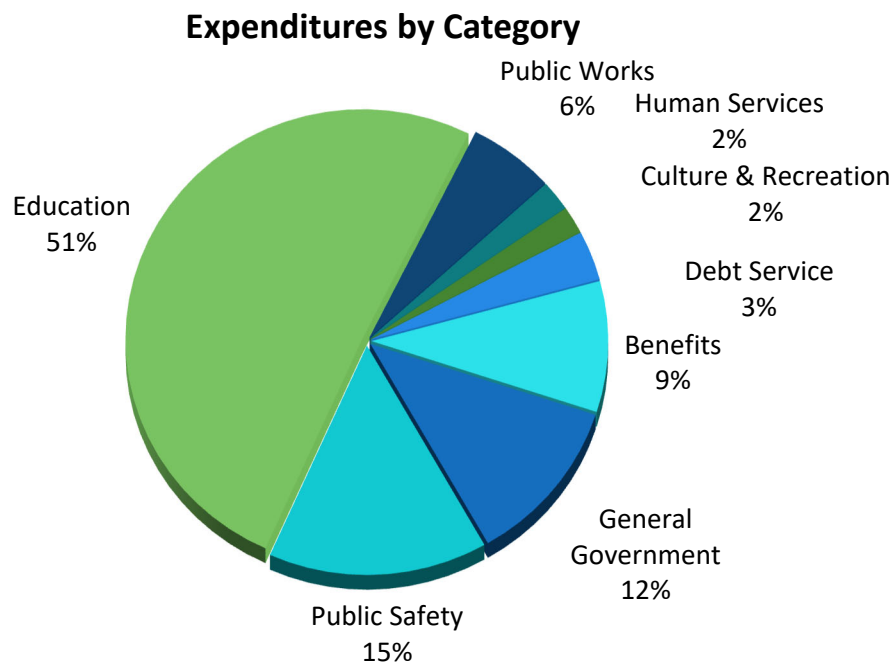


- Tax Levy will increase by 2.5% (less Excess Levy Capacity) as is allowed by Proposition 2½ plus New Growth. Proposition 2 ½ limits the total a town is allowed to raise from property taxes. Although the Levy limit gets the 2 ½% increase, the Town's total revenues, budgets, tax rate and the resident's annual property tax bill can all increase by different percentages in the same fiscal year.
- New Growth estimate is prepared by the Principal Assessor and is based on adjusted historical averages, a review of preliminary permit activity and the tax impact of new subdivision growth.
- Local Receipt estimates are based on trend analysis of actual collections by category and reflective of economic impacts.
- State Aid projections have been updated using the Governor's Budget proposal (House 2).
- Other Available Funds are typically appropriated for one-time capital and other expenditures while maintaining a balance that will provide for a stable amount for use in future years.
- Overrides allow a community to increase taxes for additional services, projects or purchases in a two-step process. Town Meeting must vote to authorize the spending of the funds and after the



Select Board votes to place an override or exclusion question on the ballot, registered voters must approve the question on the ballot. Although an override results in a permanent increase in the Levy Limit, Exclusions do not become part of the base used to calculate future years' levy limits, but rather are added to the Levy Limit for the life of the debt only. If the School Committee should vote to approve a budget that results in an assessment larger than what is proposed in Scenario #3, then consideration will need to be given to an override proposal or Newbury will need to face adjustments in the operating budget.

Expenditures



- Town and School Operating Budgets to increase only by the amount of available funds after meeting the funding requirements of all obligations; otherwise, an override would be required.
- Essex Regional Retirement Assessment will total \$1,113,039 per the existing funding schedule established by the Retirement Board.
- General Fund Other Post-Employment Benefits (OPEB) funding will remain at \$200,000 this fiscal year.
- Employee Health Insurance expenses are increasing significantly after years of modest if any premium increases.
- Capital Expenses will total \$2,997,116 and will be made from Free Cash, the Ambulance Enterprise Fund Free Cash, ARPA Funds, Grant Proceeds, Lease Agreements and the operating budget as follows:

▪ Fire – Ambulance	\$ 80,043
▪ Fire – Power Load Stretcher	\$ 66,000
▪ Fire – Morgan Ave Floor Replacement	\$ 60,000



▪ Fire – Protective Turn Out Gear	\$ 35,000
▪ Fire – Pumper	\$ 52,351
▪ Fire – Ladder	\$ 184,557
▪ Fire – Urban Interface Firefighting Vehicle	\$ 94,165
▪ Police – Vehicle Equipment	\$ 10,000
▪ Road Improvement Program	\$ 250,000
▪ DPW – Elementary Roof Repair	\$ 150,000
▪ DPW – Elementary School HVAC	\$1,000,000
▪ DPW – Elementary School Paving	\$ 90,000
▪ DPW – Lower Green School Roof	\$ 100,000
▪ DPW – Tools	\$ 50,000
▪ Library – HVAC Replacement	\$ 125,000
▪ Library – Roof Replacement	\$ 650,000

At this point in time, based upon the most recent projections, the Town departmental and personnel expense budgets are increasing by a total of \$352,276 (3.0%) and the Educational portion of the budget is increasing by \$816,530 (7.0%). The net increase of the operating budget is \$1,168,806 (5.0%). Some of the more significant budget changes include the following:

General Government

The total FY2025 General Government Operating Budget is \$2,886,576 which is an increase of \$93,082 (3.3%). The balance of the document that follows this Budget Message provides details regarding each departmental budget.

Compensation - This budget includes increases of 2% for all non-represented employees. With the exception of the DPW contract in which wages are increasing by 3%, the other Collective Bargaining Agreements remain unsettled. The Newbury Police Association contract is being considered for ratification.

Administration & Finance Expense - Software licensing for the tax collection program is the majority of the increase in the expense line item.

Assessor's Vehicle Allowance – This account has increased to \$250/month to reimburse the Principal Assessor for his mileage costs.

Town Counsel - Legal services have increased 10% based on the actual FY 2023 expenditures.

IT Expenses – Printer contracts, software upgrades, and cybersecurity measures are driving this increase.

Town Clerk - Overall the Town Clerk's appropriation is only increasing slightly due to the fact that there are new personnel in both the Town Clerk and the Assistant Town Clerk positions. The Records Preservation line item is increasing slightly as is the Town Clerk's Expense Account as a result of an increase in both the dog licensing software and the online parking permit software program.

Elections – This line item increases as a function of the number of elections to be held in town. This year we have local, state and national elections.



Conservation – We are welcoming a new Conservation Agent soon and the overall savings in this department reflects the change.

Tree Warden – The Tree Warden has a long list of work to be completed over the next few years but due to budgetary limitations in FY2025, the expense account has been level funded.

Shellfish Constable - The Town continues to save money annually through the reorganization of the Shellfish position, while still providing the services required to ensure the public health and that the shellfish industry remains a vibrant industry in Newbury.

Zoning Board of Appeals – the ZBA has requested an additional \$1,500 this year for training expenses.

Public Buildings - The annual lease expense for our temporary Town Offices located at 12 Kent Way is increasing by 3%. In addition, the Town is planning to lease additional space. Due to the continued failure of the Town Hall Project, it seems as though 12 Kent Way may become more of a permanent home for the municipal operations. What was originally planned for a temporary 3–5-year location may be more of a long-term permanent solution.

Insurance Expense - Our insurance carrier, the Massachusetts Interlocal Insurance Association, is advising that we budget for a 7% increase at this time.

Public Safety

Public Safety sees the second largest percentage increase in FY2025 at \$186,217 (5.3%). Pursuant to the passing of the Justice, Equity and Accountability Act of December 31, 2020, the Massachusetts Peace Officer Standards and Training (POST) Commission was established. One of their tasks is to work to certify reserve police officers as full-time police officers. Reserve Officers who wish to be certified as a full-time police officer through the POST Bridge Academy must successfully complete eighty (80) hours of remote learning, one hundred twenty (120) hours of in person learning and must provide that they have a minimum of two thousand four hundred (2,400) hours of patrol related experience. Many of our reserve officers were not able to participate in the certification program because they work other full-time jobs. Having lost seven reserve police officers, this left us with only one reserve officer on staff. This legislative change continues to have a negative impact on the Police Department’s budget and staffing.

The Newbury Fire Department has seen much change during FY2024. Chief Douglas Janvrin Jr. retired after many, many years of dedicated service to the Fire Department and the Town. The Select Board chose Chief David Evans to fill Chief Janvrin’s “big shoes” and we’re all excited to be working with him. Coming from the State Fire Marshall’s Office, Chief Evans understands the importance of training, which the Department personnel will be doing more of in FY2025. In addition, changes to the scheduling model and the replacement of necessary apparatus will lead to further increases in the public safety function of our government.



Collective Bargaining Agreements - The Patrolman's Association contract is in its final year and will be expiring on June 30, 2024. The Newbury Professional Firefighters contract, which began on July 1, 2021, will also expire on June 30, 2024. Negotiations for the IAFF contract is ongoing, and we hope to have to complete in advance of Town Meeting which is scheduled for April 30, 2024. The newly formed Library union has also begun negotiations for their first contract, which we also hope to complete in advance of the Annual Town Meeting.

Police Department – In FY2025, the department will operate with 12 full-time officers, this includes the Chief and Deputy Chief, Sergeants and Patrolmen. The overall budget is decreasing by \$14,710 (.9%) in total. This is due to the fact that we are deferring the purchase of a new cruiser this year. Our annual cruiser replacement program has been very effective; however, a recent accident involving the cruiser that was “next up” to be replaced required that the vehicle be replaced by our insurance provider. We expect to resume the program in FY2026.

Fire Department - The Fire Department's operating budget is increasing by \$185,238 (13.3%). This request includes increases related to the new Collective Bargaining Agreement and the lease/purchase of an Urban Interface Firefighting vehicle—a vehicle with a short wheelbase and high ground clearance that would perform well on Plum Island during high water events as well as in wildland firefighting situations—this purchase was deferred last year due to budgetary constraints.

Animal Control – With the retirement of Newbury's beloved Animal Control Officer came an opportunity for cost savings through the regionalization of this service. Newbury has partnered with Ipswich, Rowley, and Boxford to become part of a regional animal control operation, which also provides animal inspection services. Ipswich is in the lead, employing the department personnel, providing a kennel and performing all of the reporting requirements. To date, the services has been well received by Newbury residents who find themselves in need of the services.

Our assessment has increased slightly over FY2024 as a planned second staff member has been hired.

Education

Education funding is projected to rise \$816,530 (7%), the largest increase in the FY2025 budget. This increase is based on estimates, slightly more than Scenario #3 for Triton, and estimates from the administration at Essex Tech, and Whittier Tech as we are awaiting our final budget figures.

- Whittier Regional Technical High School is estimated to increase by \$14,112 (4.6%) as Newbury has 15 students currently attending.
- With 3 student attending Essex North Shore Agricultural & Technical High School from Newbury, we expect the assessment to increase by \$3,325 (5.0%).
- Triton Regional Assessment is expected to increase \$799,093 (7.1%). As of October 1, 2024, a total of 617 Newbury students attend the school district. Many express concern over the fact that our assessment continues to increase significantly even though Newbury's enrollment continues to decline. The issue is complex and stems from declining state funding over the past 20 years. This change shifts the funding burden onto the member communities. Combined with declining state dollars to support education, is the fact that Newbury's minimum contribution towards



education funding has increased by over \$521,000. This component of the education funding formula is sometimes referred to as our “ability to pay” and is calculated by the state using data from our residents’ income tax returns and equalized valuations.

The Triton budget is composed of an operating assessment and a debt payment related to the completed stadium project.

Public Works

The DPW operating budget will increase by \$8,431 (.6%). This represents all the contractual obligations of the collective bargaining agreement.

Human Services

Overall, Human Services will increase \$8,319 (1.6%). This modest increase is due to the fact that the Select Board committed ARPA funds to defray some of the Department of Public Health’s expenses.

- **Council on Aging** - With the hiring of new personnel and the ARPA Grant Award that allowed the COA to expand their facilities by leasing property at 12 Kent Way, we are excited to see all of the new programming and activities that Newbury’s Seniors have been enjoying. The FY2025 budget includes an additional \$6,026 (2.6%) to expand the current service offerings.
- **Veteran’s Assessment** - The annual assessment to the Town of Newbury is estimated to decrease slightly in FY2025. We recently welcomed a new Veteran’s Agent, Steve Bohn. We are glad to have him serving our Veterans and wish him much success in his new role.

Updates will be provided by the Eastern Essex Veterans Services as they work through finalizing their budget.

Culture & Recreation

Culture & Recreation consists of the Library, Historical Commission and Town Celebrations and is increasing in FY2025 by \$19,436 (4.3%).

- **Library** - The Library has seen increased funding over the past few years to add staffing and materials. This year the majority of the increase is related to our membership in the Merrimack Valley Library Consortium. The Merrimack Valley Library Consortium, Inc. (MVLC) provides quality library support services to member libraries via innovative technology, extensive resource sharing and professional collaboration and communication. According to their mission, the MVLC furnishes the technological foundation for members’ daily services to users, linking and supporting libraries, via shared resources, technological innovations and collaborative ventures.
- **Historical Commission** - The Commission received funding for a part-time administrative position to take minutes at their meetings. This budget increases the funding for this position by an extra \$700.



Debt Service

Debt service has declined slightly in the FY2025 operating budget as we continue to retire debt issues. Currently we are only carrying the debt for the Police Station and the Plum Island Water Sewer Project (which is funded through betterments). Short-term bonding costs have been added should the Town vote to move forward with any projects this fiscal year. Although we are appropriating available funds to assist with our Capital Facilities, we will need to consider a debt exclusion override to address larger capital projects as our reserves decline.

Employee Benefits

Benefits will increase \$38,400 (1.7%).

- **Essex Regional Retirement Assessment (ERRS)** - The ERRS has updated its mortality tables. The good news is that overall, we are living longer. The bad news is that overall, we are living longer. The assessment is decreasing slightly, \$8,700 (.8%).
- **Health Insurance** - After a few years of low health insurance premium increases, this year we are seeing an estimated increase of 4.6%.

Personnel Summary

The Position Summary table further along in this chapter provides a history of full-time Equivalent (FTE) positions by department, including any proposed changes for FY2025.

Capital Budget

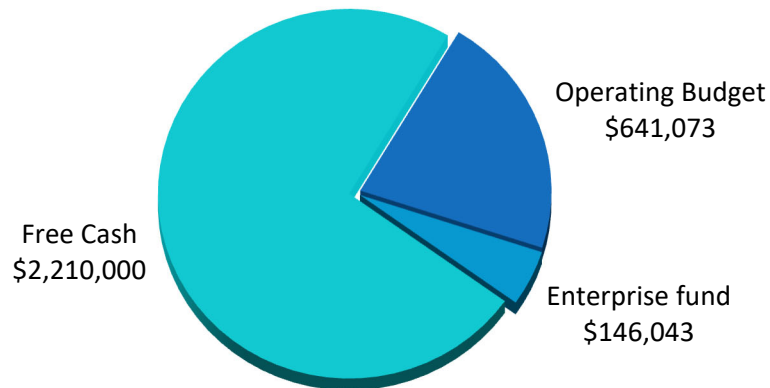
Funding for recommended FY2025 projects requires Town Meeting approval of articles contained in the Annual Town Meeting Warrant.

The proposed FY2025 Capital Budget totals \$2,997,116, of which \$2,210,000 is anticipated to be funded through Free Cash, resulting in no additional tax impact to the residents. The balance of \$787,116 will come from the operating capital outlay, grant proceeds, and other restricted funds such as the Ambulance Enterprise Fund. The proposed funding approach eliminates any additional tax impact on residents and will add no new debt service to the general fund operating budget.

The pie chart below shows the breakdown of funding sources by category for the proposed FY2025 Capital Budget. It is important to note that up until 12 years ago, virtually all projects contained in the CIP were funded with debt or through the utilization of Chapter 90 funds, which we now commit to roadway improvements rather than equipment purchases. This has allowed us to address our roadways, bringing them up to excellent condition. Today, there are dedicated funding sources for capital projects, such as Free Cash and the Stabilization Fund, which are used to fund the Capital Budget. And this year we continued to enjoy the added bonus of federal ARPA Grant funds to supplement our capital expenses.



CIP Funding Sources



The Capital Planning Committee's report has yet to be finalized. The Finance Committee's role is to act in an advisory capacity to Town Officials and the citizens at Town Meeting, so the Committee's input and comments are an important part of the Town's Capital Planning Process.

Goals & Accomplishments

The most important aspect of the budget process is the generation of operational and financial plans, program review, and the establishment of goals and objectives that will serve the citizens of the community in this and future years. The financial data that is generated is intended to support the Town's policies, programs and objectives that are identified and articulated during the budget process. The budget serves not only as a financial plan, but also as a short-term strategic plan linked to our more long-term objectives and the vision for the community.

During FY2024, several key goals and initiatives were achieved. These include:

1. Continued Enhanced Financial Trend Monitoring: During FY2024, our analysis allowed us to:
 - Gain a better understanding of the Town's current financial condition.
 - Identify hidden and emerging problems before they reach serious proportions. This is done on an annual basis.
 - Present a straightforward picture of the Town's financial strengths and weaknesses to elected and appointed officials, citizens, and credit rating firms.
 - Reinforce the need for long-range considerations; like our capital plan, during the annual budget process.
 - Provide a starting place for setting, reviewing, and updating of financial policies that guide financial decision-making.
 - Establish policies relative to cash and trust fund management.

The ultimate goal is to help local officials better assess and protect the Town of Newbury's overall financial condition and AAA bond rating.



2. Clean Annual Audit - There were no material issues or deficiencies noted in the annual audit.
3. Positive Free Cash - The Town certified \$3,504,712 in Free Cash.
4. Reinstating Funding for Public Safety Services - This section of the operating budget has a significant budget increase, approximately 5.3% in FY2025, and has increased steadily over the past few years.
5. FY2025 Capital Budget Considering \$2,997,116 in Projects - The Capital Budget will be funded from available funds and the operating budget; adding no new debt service to the general fund budget.
6. Pavement Management Plan - In FY2015, a comprehensive pavement management plan inventory and assessment was completed. Results indicated that the Town needed to spend at least \$4.3 million to complete all of the routine, preventative and reconstruction work that needed to be done in Newbury. The FY2025 Public Works operating budget includes a line item of \$250,000 for roadway maintenance. With this money, in addition to the annual Chapter 90 appropriation that we expect to receive from the State, we expect to continue our road program and complete 100% of Newbury's roadways.
7. Snow & Ice Removal - We continue to adequately fund our snow and ice removal budget considering the average amounts spent for the last five years and appropriating that amount in its entirety.
8. Expansion of Human Services - The Council on Aging has done much to improve the services offered to our senior population. The new Senior Center has quickly become a very vibrant part of our community with activities and services being provided to many. In FY 2025 we were able to add a new van to provide transportation for Newbury's seniors to shopping centers, doctor's appointments and recreational activities.
9. Culture & Recreational Funding - The Library's operating budget has been expanding each year and for the second time since 2009 we were able to meet the Commonwealth's Municipal appropriations Requirement, assuring the Library's continuing Certification and eligibility for future state aid. Conservative budgeting practices ensure that budgets are not increased unless they are sustainable in the long term.
10. Succession Planning – During FY2024 Newbury experienced a significant amount of turnover in some key municipal management positions including, Conservation Agent, Assistant Town Clerk, Town Accountant, Assistant Treasurer/Collector, Library Director, IT Director and Executive Administrator. Although we try to plan for retirements with an eye toward succession planning, it doesn't always work out how we plan. Nonetheless, we have been able to fill the available positions and expand upon others so that Newbury will be well positioned to deal with future changes in personnel.
11. Community Engagement – Newbury continues to try to find ways to better connect with our residents. Doing so in person is easy as we have always endeavored to make the trip into the municipal offices a pleasant one. But absent a dedicated communications resource position, it has been more difficult to ensure that the "happenings" in our Town government are communicated in an effective and timely manner. In addition to the Transparency Center on our website, we have recently engaged the services of John Guilfoil Public Relations to assist us in meeting community expectations to provide more dynamic information. Their expertise has



allowed us to leverage social media to reach more residents. Effective communication and enhanced community engagement remain a priority of the Select Board as we brainstorm new ways to make community connections.

The focus of the Select Board continues to be on maintaining solid financial planning (Financial Management Policies), addressing facility needs (Town Hall, Library, Morgan Avenue Fire Station and Newbury Elementary School) and the encouragement of appropriate economic development. These key areas of focus will continue as we move into FY2025 and beyond.

Major Upcoming Issues or Projects

Looking forward to FY2025, the primary focus likely to dominate much of our time remains facilities:

1. Town Hall – Although we have saved about half of the project costs, the residents have not supported the debt exclusion vote for construction of a new Town Hall. Today we remain in a leased facility that currently houses our municipal operation. What was supposed to be a 3–5-year temporary situation is looking more and more like a permanent home; although no such determination has been made by the Select Board. After eight years of working in what is somewhat of an awkward space, i.e. personnel working in the IT computer room, an expansion of our existing space may be in order.
2. Staffing Study, Operational Reviews and Apparatus Evaluation - As the Fire Department operational reviews are evaluated annually, staff will continue to coordinate with the Select Board and the Town Administrator to assess future staffing, equipment and facility needs. The FY2025 operating budget continues to add coverage as previously planned, and we are entering the second grant year of the two new full-time firefighters. At the end of FY2026 we will need to decide if the Town is willing to incur the salary and wages of the two full time firefighters as the grant will be retiring. Police Department Staffing will be watched closely to understand the impacts of POST and further adjustments may need to be made in the future.
3. All Collective Bargaining Agreements to be Negotiated - All of our Collective Bargaining Agreements are under negotiation currently with the exception of the DPW which will expire in FY2026. In addition, we have reached an agreement with MassCop for the Patrolmen's Contract.
4. Negotiate a new Lease Agreement with Triton Regional School District - The Town of Newbury continues to work towards a lease agreement with the Triton School District.
5. Work with the Triton District Communications Committee to find a solution to rising educational assessments resultant from declining state funding and determine best how to address them. This collaboration of representatives of the three towns and members of the School Committee has many great minds and if anyone can find a solution, they can. Even though no one wants to put the burden on the taxpayers, an override proposal may be one of the alternatives to consider.
6. Infrastructure Improvements - We will continue aggressively implementing the Pavement Management Program; including culvert repairs (Central St, Orchard St and River St) and replacements and are making progress on the Larkin Dam Removal Project. These projects as well



as other smaller capital improvements scheduled throughout FY2025 will continue to add to the quality of life in Newbury.

Financial Condition & Outlook

Newbury is in good financial condition. The Town's financial reserves remain within our established goals, but we plan to spend a significant amount of our Free Cash this year to fund various Capital Projects. The Town's debt level is manageable (declining); and its bond rating of AAA is the highest rating assigned to municipalities. The tax base remains constant, capital investments continue to be made, and reliance on one-time revenues in the operating budget has been eliminated.

We must continue to adhere strictly to our Financial Management Policies in order to maintain our position. It is apparent, however, that long-run solvency surrounding unfunded pension liability and Other Post-Employment Benefits (OPEB) obligations are potential problems for the Town. Newbury, however, has begun funding our liability. We have \$1,186,011 in the trust fund and plan to move larger amounts of available funds into the trust once our facility issues are resolved. Uncertainties surrounding the level of State Aid and future increases in the retirement assessment and health insurance premiums remain significant areas of potential exposure and will be watched during future budget cycles.

It is clear that curtailing our utilization of one-time reserves to fund budget deficits has strengthened the Town's financial condition by decreasing its reliance on those one-time revenues in the operating budget. In addition, the use of Free Cash and the Stabilization Fund for significant capital investments has ensured that one-time funds are primarily used for one-time expenditures. The growth in revenue from property taxes, as well as excellent tax collections, are financial strengths for the Town. Growth, however, cannot be relied on to continue at the same levels.

The residents' service needs continue to grow. The need to address this growth and maintain service-level solvency requires a corresponding increase in personnel; in FY2025 there are no new positions however, there have been a number of reorganizations including the Executive Administrator to an Assistant Town Administrator and the regionalization of the Animal Control Officer position. To this end, a review of Town-wide staffing, classifications and any personnel action is constantly being reviewed by the Human Resources Board.

Moving forward, it will be important for the Town to continue to refine the funding plan for its Other Post-Employment Benefits (OPEB) liability. Other Post-Employment Benefits are the benefits, other than retiree pensions, offered to retirees and their dependents. These benefits mainly consist of medical insurance. OPEB liability is the present value of benefits for retired and vested employees. The Governmental Accounting Standards Board (GASB) issued Statement 43 "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" and Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions" in 2004. These Statements required all U.S. governmental entities to publicly disclose their OPEB costs and liabilities beginning in 2008. An unfunded liability reflects an incurred obligation, payable in the future, for which limited reserves have been set aside.



Newbury's current Net OPEB Liability is \$6,318,030. At the completion of Town Meeting, we expect to have a balance of \$1,386,011 in our OPEB Trust Fund.

The Town previously contracted with an actuary to develop an initial funding plan to begin to address this liability. The FY2025 budget contains a \$200,000 appropriation to the OPEB Trust Fund. In addition to funding the liability, the Town continues to advocate for proposed legislative changes at the State level regarding the local obligation for retiree health insurance that would reduce its OPEB liability. Additionally, there is an appropriation of \$7,000 to be used to update our actuarial valuation in FY2025.

Conclusion

Newbury residents' requests and expectations provide the steering currents for all of our budget endeavors. The FY2025 Proposed Budget is balanced pending passage of the regional school budgets and the final State budget. The proposal demonstrates this administration's commitment to provide exceptional public services and continue making improvements in the community all within the constraints of our available resources. The FY2025 Proposed Budget is within the budgetary increase allowable under limits of Proposition 2½. The Budget minimizes the tax impact to the extent possible while maintaining a level services budget.

I would like to thank the members of the Financial Team—Treasurer/Collector Diane Doyle, Town Accountant Eva Pastor, Assessor Jason DiScipio, the Finance Committee, Capital Planning Committee, and of course, the Select Board for their leadership and policy direction. I would also like to thank Triton Superintendent Brian Forget and former Business Manager Kyle Warne, Whittier Superintendent Maureen Lynch and Business Manager Kara Kosmes for their cooperation and guidance during the budget process and throughout the year. And I will look forward to discussing these recommendations with all of you throughout the budget process.

It continues to be a pleasure to work with the Town employees, Boards, Committees, and residents whose vision has allowed us to move so many projects forward over the years. And finally, I hope that this document will be helpful to residents and others who are interested in learning more about the Town's budget and finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tracy Blais", is positioned above the printed name.

Tracy Blais
Town Administrator



FY2025 Organization-Wide Goals



GOAL #1

TO PROTECT AND IMPROVE THE TOWN'S OVERALL FINANCIAL CONDITION, WHICH IS BROADLY DEFINED AS OUR ABILITY TO MAINTAIN EXISTING SERVICE LEVELS; WITHSTAND LOCAL AND REGIONAL ECONOMIC DISRUPTIONS; AND MEET THE DEMANDS OF NATURAL GROWTH, DECLINE, AND CHANGE

By continuing to review and update the Town's position, we are able to identify problems and opportunities early, so that appropriate action can be taken.

By annually revising the Town's Financial Projections, we can see if the underlying assumptions require modification based upon changing conditions or data.

By engaging the Town's policy-making boards and committees in regular discussions that reinforce the need for long-range considerations in the annual budget process, so that important policy decisions are not controlled by financial problems or emergencies. To this end, multiple joint meetings are held during the budget process and throughout the year to discuss financial trends, projections, major capital improvements and various plans.

GOAL #2

TO DEVELOP A BUDGET THAT IS IN CONFORMANCE WITH THE TOWN'S COMPREHENSIVE FINANCIAL POLICIES AND DOES NOT RELY ON ONE-TIME FUNDING SOURCES OR UNSUSTAINABLE PRACTICES

By ensuring that current revenues are sufficient to support current operating expenditures. Use of one-time Free Cash in the annual budget is limited to one-time expenditures and will not be used to fund recurring operating costs.

By ensuring that debt is never used to fund operating expenditures and is only issued for capital improvements. In practice, the Town endeavors to pay cash for vehicle and equipment purchases and only issue debt for major facility or infrastructure improvements.

By maintaining adequate financial reserves of between 5-10% of the operating budget to deal with unexpected natural or economic disruptions.



GOAL #3

TO MAINTAIN NEWBURY AS AN AFFORDABLE PLACE TO LIVE AND OPERATE A BUSINESS

By developing a budget that is within the confines of Proposition 2 ½ and includes reasonable tax increases necessary to maintain current service levels. By encouraging economic development through maintenance of a single tax rate without artificial surcharges on businesses.

By negotiating sustainable collective bargaining agreements with the Town's two unions.

By advocating for legislative priorities at the State level that will improve the efficiency or effectiveness of local services, such as OPEB reform and changes to various revenue sharing models.



GOAL #4

TO PROTECT THE TOWN'S LONG-RUN SOLVENCY BEYOND THE IMMEDIATE BUDGET CYCLE BY DEVELOPING CLEAR POLICIES REGARDING ISSUES SUCH AS DEBT, ADEQUATE FUNDING OF RESERVES, OPEB LIABILITIES AND CAPITAL INVESTMENT

By conducting a comprehensive review of major budget initiatives that seek to expand staffing or services.

By updating and continuing to fund the OPEB plan in order to continue addressing the Town's \$5 million OPEB liability.

By updating and funding a Pavement Management Plan (PMP) that continues to address long-term infrastructure needs; especially roadway improvements.

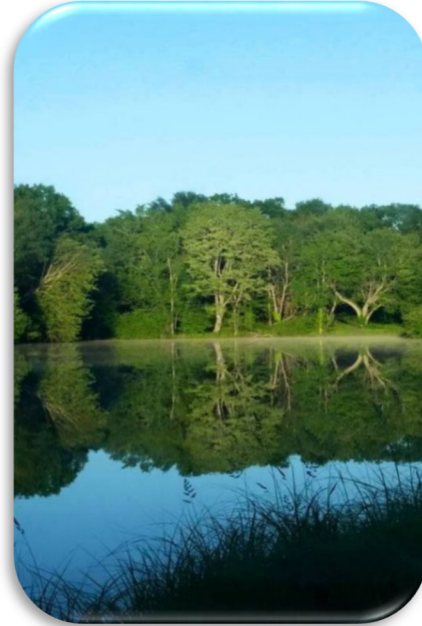
By annually reviewing the Town's Capital Improvement Plan (CIP) in conjunction with the adopted debt and free cash policies.

GOAL #5

TO PROVIDE AN EXCEPTIONAL PUBLIC EDUCATION

By supporting academic and vocational opportunities.

By committing at least 50% of new revenues to education.



GOAL #6

TO PROTECT OPEN SPACE AND RECREATIONAL OPPORTUNITIES

By acquiring open space in an effort to maintain the rural character that makes Newbury such a special place.

By offering passive and active recreation for residents to enjoy.

GOAL #7

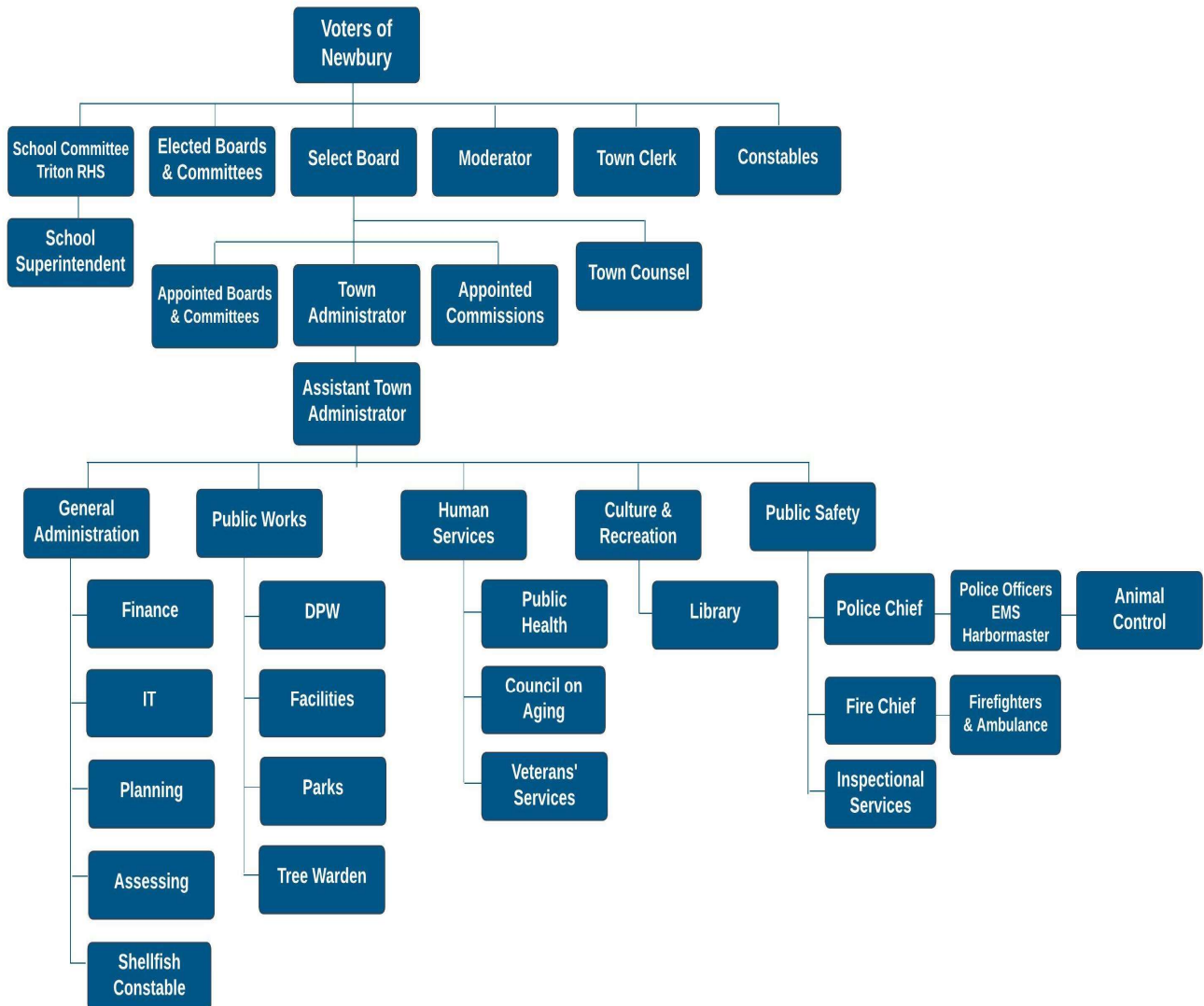
TO WELCOME AND ENCOURAGE CITIZEN PARTICIPATION

By providing information that assists residents in making informed decisions.

By seeking new and innovative ways to disseminate information; through social media, the engagement of media professionals and through our PEG programming.



Town-Wide Organizational Chart



Personnel Appointing Authority

- Voters elect the Select Board, School Committee, Planning Board, Town Clerk, Assessors, Board of Health, Library Trustees, Town Moderator, Shellfish Commissioners, Constables, and Tree Warden.
- The Triton Regional School Committee appoints the Superintendent.
- The Select Board appoints the Town Administrator, Police Chief, Police Officers, Town Counsel, Human Resources Board, Zoning Board of Appeals, Finance Committee, and Capital Planning Committee (2 members)
- The Town Administrator appoints all other Town personnel and is responsible for overall budgeting and financial coordination between departments. At the pleasure of the Select Board, the day-to-day activities of the Town are coordinated through the Town Administrator's office.



Position Summary

FTE Positions – Fiscal Years 2023, 2024, and 2025 (Budget)

Department	FY2022	FY2023	FY2024	FY2025 Budget
Administration & Finance	5.00	5.50	5.50	5.25
Assessors	2.00	2.00	2.00	2.00
Council on Aging	3.00	3.70	3.18	3.97
DPW	9.00	9.50	9.50	9.75
Fire Department	16.32	16.18	16.09	13.84
Inspectional Services	3.00	3.00	3.00	3.00
IT/PEG	1.55	1.67	1.67	1.67
Library	5.57	6.16	5.63	6.44
Planning	1.59	1.30	1.58	2.00
Police Department	19.44	18.60	19.39	17.28
Public Health	1.67	1.67	1.67	1.87
Select Board	1.00	1.00	1.00	1.00
Shellfish Constable	1.00	1.00	1.00	1.00
Town Clerk	2.00	2.00	2.00	1.33
Waterways	1.62	2.14	2.95	1.72
Total # of FTEs	73.76	75.42	76.16	72.12

**Full Time Equivalents (FTEs) are based upon 35 hours per week.*

Overall, personnel wages represent approximately 22% of the Town's operating budget and remain stable. As position vacancies occur, every effort is made to re-examine positions with a view toward restructuring, reducing, or eliminating positions wherever possible.

It is important to note that Newbury has experienced a number of retirements in the past few years, and we expect more in FY2025. With succession planning we expect the transitions to be as seamless as possible but must also be realistic when considering funding for new recruits.



FY2025 Budget Process and Calendar

Budget Process

Chapter 460 of the Acts of 2008 established a Select Board-Administrator Form of Government for the Town of Newbury. As Budget Officer, the Town Administrator is charged with the preparation of the annual budget. Preliminary revenue projections are prepared in December and updated periodically throughout the budget process. Department heads, boards and commissions are asked to submit their budget requests by January and budget hearings are conducted with the Town Administrator throughout the month.

The budget process begins with the submissions from the various department heads. These submissions include financial plans, program reviews and the establishment of goals and objectives. The culmination of this data, the annual budget, serves as the financial plan and ultimately the vision for the community.

This budget has been developed upon projected assumptions of available revenues as restricted by Proposition 2 ½. The budget ceiling is established by estimating revenues and the floor is created by fixed costs such as: debt service, state assessments, employee benefits and the requirements under the education reform law. The remaining portion of the revenue estimates is for discretionary spending on items such as Public Safety, Public Works, Human Services, Culture and Recreation and other community services.

During the months of February, March, April and May, the Select Board, the Finance Committee, the School Committee and Capital Planning Committee hold public meetings to discuss the Town Administrator's Recommended Budget document, propose changes and to answer questions from the public. All meetings are required to be posted at least 48 hours prior to their scheduled time.

The Finance Committee then prepares an annual "Appropriations Booklet" which is posted on the Town's website and is available on the evening of the Town Meeting. This booklet is a tool to assist taxpayers with their decision-making process. The booklet includes the recommendations of the Finance Committee, votes of the Select Board and additional budget information.

Newbury has an Open Town Meeting form of government. Registered voters are encouraged to attend through newspaper articles, website postings and various other means of communication. Town meeting participants appropriate funds for the operating budget. Any amendments to these appropriations require action at either a regular or a Special Town Meeting unless otherwise provided for by General Law. The Finance Committee gives Town Meeting participants explanations of the budget and all of the special article requests. The Select Board, Finance Committee, Town Administrator or appropriate board or committee member responds to questions about the budget.



Budget Calendar

December 7, 2023	Capital Planning Committee Meeting
December 12, 2023	Select Board Goal Setting Meeting
December 18, 2023	Budget Packets Distributed
December 19, 2023	Capital Planning Committee Meeting
January 2, 2024	Finance Committee Meeting
January 8, 2024	Budget Submissions Due from Managers
January 9, 2024	Select Board Meeting
January 22, 2024	Budget Hearings Held
January 23, 2024	Select Board Meeting
February 5, 2024	Special Articles Due
February 6, 2024	Finance Committee Meeting
February 13, 2024	Select Board Meeting
February 27, 2024	Select Board Meeting
March 5, 2024	Finance Committee Meeting
March 12, 2024	Select Board/Finance Committee Joint Meeting for Warrant Review
March 26, 2024	Select Board Meeting
April 2, 2024	Finance Committee Meeting
April 9, 2024	Select Board Meeting Sign Warrants
April 10, 2024	Post Warrants
April 23, 2024	Select Board Meeting
April 30, 2024	Annual Town Meeting
May 14, 2024	Annual Town Election



Appointed & Elected Officials

	Term Period/Years	Appointment
Capital Planning		
Marshall Jeperson	1	10/10/23-6/30/24
Nicholas Orem	2	7/1/23 - 6/30/25
Tracy Blais (per CPC By-Law)		
Conservation Commission		
Woody Knight (PB Member)	3	7/1/23 - 6/30/26
Brad Duffin	3	7/26/22 - 6/30/24
Mary Rimmer	3	7/1/21 - 6/30/24
Anthony Conte	3	7/1/22 - 6/30/25
Robert Connors	3	7/1/22 - 6/30/25
Dianne O'Brien	3	7/1/22 - 6/30/25
Michael Brown	3	7/1/23 - 6/30/26
<i>Per the bylaw, must be One Planning Board Member; the rest to include one of each of as many of the following categories: business, agriculture,sports, teaching, engineering law, literature, art or ecology</i>		
Council On Aging		
Christina Howe (Secretary)	3	7/1/23 - 6/30/26
Joyce Machiros (Vice Chair)	3	7/1/21 - 6/30/24
Chuck Bear	2	7/1/23 - 6/30/25
Damon Jesperson	3	7/1/23 - 6/30/26
Susan Grillo	3	7/1/23 - 6/30/26
John Ferrara	2	12/31/22 - 6/30/24
Geraldine DiMaio	1	7/1/23 - 6/30/24
Jeanine Cunningham	2	7/1/23 - 6/30/25
Josephine Antico		
Cultural Council		
Margaret Russel	3	7/1/21 - 6/30/24
Board of Registrars		
Cary Byrd		3/31/2026 (expires)
Patricia Keys		3/31/2025 (expires)
Douglas Kuhlmann		3/31/2024 (expires)



Appointed & Elected Officials

	Term Period/Years	Appointment
Finance Committee		
Eugene Case	3	7/1/22 - 6/30-25
Richard Keys	3	9/26/23 – 6/30/26
Patrick Heffernan	3	9/26/23 – 6/30/26
Erica Jacobsen (Chair)	3	7/1/23 - 6/30/26
Joseph Ali	3	7/1/21 - 6/30/24
Frank Visconti	3	7/1/21 - 6/30/24
Vanessa Rossi	3	9/26/23 – 6/30/24
Historical Commission		
Channing Howard (Chair)	3	7/1/23 - 6/30/26
Jan Forrest (Secretary)	3	7/1/22 - 6/30/25
Nancy Thurlow (Associate Member)	3	7/1/21 - 6/30/24
Lon Hachmeister (Treasurer)	3	7/1/21 - 6/30/24
Rebecca Fuller	3	7/1/21 - 6/30/24
Eva Jackman	3	7/1/22 - 6/30/25
Rich Morin	3	7/1/22 - 6/30/24
Border 2 Boston Trail		
Martha Taylor	1	7/1/23 - 6/30/24
Steve Fram	1	7/1/23 - 6/30/24
Ted Russell	1	7/1/23 - 6/30/24
Cynthia Raschke	1	7/1/23 - 6/30/24
Eastern Essex Veterans' Services		
Dana Packer	1	8/8/23 - 6/30/24
Human Resources Board		
Patty Fisher (Employee Rep #1)	3	8/23/22 - 6/30/25
Diane Doyle (Employee Rep #2)	3	7/1/22 - 6/30/25
Mark Gleckman (Chairman)	3	7/1/23 - 6/30/26
John Nelson Ferrara	3	7/1/22 - 6/30/25
Anthony Antico	3	7/1/22 - 6/30/25
Lynne Chadey	3	12/14/21 - 6/30/24



Appointed & Elected Officials

	Term Period/Years	Appointment
Local Historic District Study Committee		
Robin Etheridge (Chair)	1	7/1/23 - 6/30/24
Joy Michaud	1	7/1/23 - 6/30/24
Elizabeth Paglia	1	7/1/23 - 6/30/24
Madison Voss	1	7/1/23 - 6/30/24
Lon Hachmeister	1	7/1/23 - 6/30/24
Merrimack Valley Planning		
Marth Taylor (Commissioner)	1	7/1/22 - 6/30/24
Lawrence Murphy (Alt. Commissioner)	1	7/1/2022 - 6/30/24
Municipal Vulnerability Task Force		
Tracy Blais	1	7/1/23 - 6/30/24
David Evans	1	11/1/23 - 6/30/24
Patricia Fisher	1	7/1/23 - 6/30/24
Peter Binette	1	7/1/23 - 6/30/24
Samantha Holt	1	7/1/23 - 6/30/24
Deborah Rogers	1	7/1/23 - 6/30/24
James Sarette	1	7/1/23 - 6/30/24
Martha Taylor	1	7/1/23 - 6/30/24
Geoffrey Walker	1	7/1/23 - 6/30/24
Kristen Grubbs	1	7/1/23 - 6/30/24
Newbury Improvement Trust Fund Trustees		
Benjamin Armstrong	1	7/1/23 – 6/30/24
Lynn Kettleson	1	8/23/23 - 6/30/25
Mary Leary	2	8/23/23 -6/30-26
Open Space Committee		
Martha Taylor	1	7/1/23 - 6/30/24
Kristen Grubbs	1	7/1/23 - 6/30/24
Mike Carbone	1	7/1/23 - 6/30/24
Planning Board		
Mary Stohn - Member	1	6/13/23 - 5/14/24
6/7/23 Voted in to fill L. Matthews seat until May 2024 Election		



Appointed & Elected Officials

	Term Period/Years	Appointment
Recreation Committee		
David Broll	1	7/1/23 – 6/30/24
Courtney Boudrow	1	7/1/23 – 6/30/24
Mark Sandt	1	7/1/23 – 6/30/24
Cindy Currier - COA	1	7/1/23 - 6/30/24
Special Municipal Employee		
Tom Hughes	1	7/1/22 – 6/30/24
Consultant to Town		
Timothy Meehan	1	7/1/22 – 6/30/24
Stormwater Management Team		
Tracy Blais		2/20/24 – 6/30/24
Sean Young		
Deborah Rogers	3	7/1/23 – 6/30/24
James Sarette	3	7/1/23 – 6/30/24
Martha Taylor	3	7/1/23 – 6/30/24
Veterans Grave Officer		
Dennis Palazzo		
Veterans Services Agent		
Steve Bohn	3	7/25/23 – 6/30/24
Zoning Board of Appeals		
Eric Svahn (Chair)	3	7/1/22 – 6/30/25
Mario Carnovale (Member)	3	7/1/21 – 6/30/24
Michelle Weidler (Assoc. Member)	1	7/1/23 – 6/30/24
Jack Kelly (Member)	3	7/1/23 – 6/30/26



Larkin Mill 'Dam' Remnants
Lower Falls

Financial Overview





Budget Overview

Revenue Budget

The Town's operating revenues are, in the aggregate, increasing by 7.9%. This is higher than we would normally see in an annual budget cycle but we are spending more on our reserves than we usually do. In addition, our Estimated Receipts are increasing 10.6% mostly due to a restructuring of our banking relationships.

I am cautious when projecting revenues in order to avoid overestimating, which can often result in service expansion that cannot be supported. As part of the annual budget planning process, I asked that all department heads review their current fee schedules to ensure that they are competitive and to try to identify new revenue sources. This budget is based upon careful projections that are grounded in achievability.

The Town's revenue is classified in four main categories: property taxes, local receipts, available funds, and state aid. In FY2025, the total revenue is expected to increase from \$26,050,095 in FY2024 to approximately \$28,099,203. This figure relates primarily to the increase in appropriations from Available Funds that the Town plans to use during FY2025 and an increase in Interest Earnings.

		Budget	Estimated	FY25 > FY24	FY25 > FY24
	FY2023	FY2024	FY2025	Inc/(Dec)	% Inc/(Dec)
Property Taxes	19,237,710	19,979,954	20,691,363	711,409	3.6%
State Aid	1,159,991	1,254,557	1,268,650	14,093	1.1%
Local Receipts	2,078,382	2,356,518	2,605,904	249,386	10.6%
Total GF Revenues	22,476,083	23,591,029	24,565,917	974,888	4.1%
Other Funds	4,074,625	2,459,066	3,533,286	1,074,220	43.7%
Total Revenues	26,550,708	26,050,095	28,099,203	2,049,108	7.9%

Property Taxes

Property Taxes are the largest single revenue source for the Town and historically provide 75%-80% of the total operating revenues—in FY2025, they represent 74%. As the Town's primary revenue source, Property Taxes are expected to increase by \$711,409 to \$20,691,363. This projection includes the allowable 2.5% increase of \$491,709, \$220,000 in anticipated New Growth, and \$311,294 in Debt Exclusions.

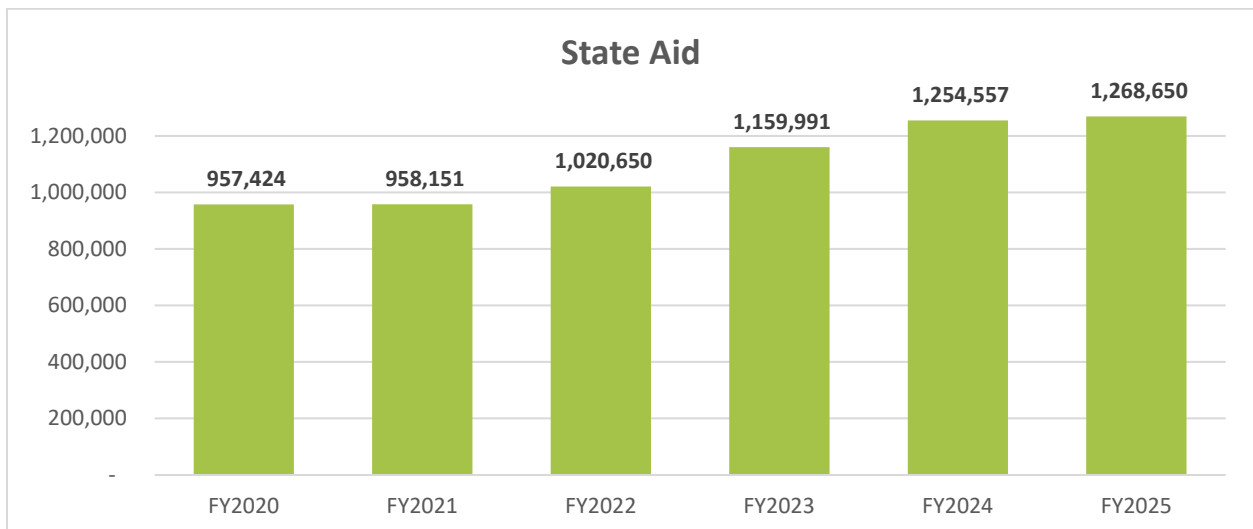


Tax Revenue	FY2023	FY2024	FY2025
Real Estate Taxes Raised	18,225,023	18,928,866	19,668,360
Tax Limit 2.5	455,626	473,222	491,709
	18,680,649	19,402,088	20,160,069
New Construction	248,217	266,272	220,000
General Override	0	0	0
Debt Exclusions	308,844	311,594	311,294
Total Property Taxes	19,237,710	19,979,954	20,691,363

State Aid

State Aid, which is the smallest component of Newbury’s revenue sources is expected to increase by 1.1%, from \$1,254,557 in FY2024 to \$1,268,650 based on the Governor’s Budget. Final information regarding these amounts will not be made available until the receipt of State generated breakdowns, known as “Cherry Sheets”. These reports with the Town’s final allotments are usually not available until later in the budget cycle, after the state budget is passed by the legislature.

Projected State Aid for FY2025 represents only 4% of our revenue sources. Although there may be some years in which the Town receives a larger amount than is typical, we are careful not to add services and personnel until we are certain that the trend will continue.



Local Receipts

Local Receipts are expected to increase by 10.6%, or \$249,386. Local Receipts include a variety of fees, permits, fines and license related monies that the Town receives, as well as interest earnings on investments and penalties assessed to delinquent taxpayers. The single largest source of funds within this



category is Motor Vehicle Excise Tax, which is a state tax collected by the municipality for its own use. The level of local receipts is greatly affected by outside economic conditions. Hence, a recessionary or slow period will result in less building permits being issued, and fewer new vehicles being purchased. Economic factors also affect the amount of money earned on investments and the level of delinquent taxes being paid with interest.

	2022	2023	Estimated 2024	Estimated 2025	% Change
Motor Vehicle Excise	1,290,443	1,231,513	1,280,000	1,280,000	0.0%
Other Excise	17,230	17,199	17,000	17,000	0.0%
Penalties & Interest	33,321	28,199	30,000	28,000	-6.7%
In Lieu of Taxes	46,883	52,461	40,000	52,000	30.0%
Ambulance Indirect	59,046	60,382	62,518	66,904	7.0%
Departmental Revenue	128,921	125,827	130,000	125,000	-3.8%
Licenses & Permits	595,367	539,542	542,000	538,000	-0.7%
Fines & Forfeits	84,843	88,442	80,000	88,000	10.0%
Interest	37,541	229,771	150,000	381,000	154.0%
Misc. Revenue	30,972	30,159	25,000	30,000	20.0%
Totals	2,324,567	2,403,495	2,356,518	2,605,904	10.6%

In general, the Town's local receipts are increasing. This is due in large part to an increase in Motor Vehicle Excise Taxes, License & Permit Fees, and Investment Income. These estimates are based on the actual amounts received in FY2023 and the actual amounts received to date in F2024.

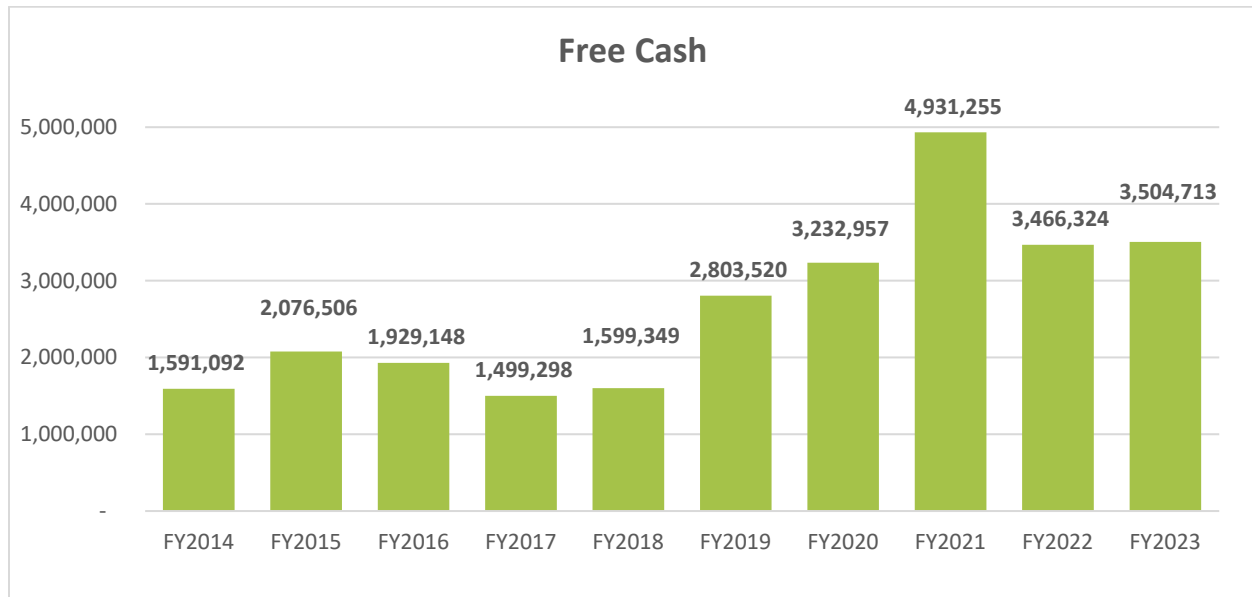
Available Funds

This revenue source is 13% of our operating revenues in FY2025. It represents monies in various special revenue funds, Revolving Funds, certified Free Cash from prior years, the Stabilization Fund, amounts realized from the Sale of Town Owned Land and amounts authorized by borrowing. On November 8, 2023, the Town certified Free Cash at \$3,504,712. These funds were derived from the collection of delinquent town taxes, revenues in excess of initial estimates and other budgetary surpluses. In FY2025, these funds will be used for capital asset replacements and purchases. Since Newbury's Financial Goals & Objectives Policy prohibits the use of Free Cash to fund operating expenses, Free Cash will be used to fund one-time capital and other expenses.



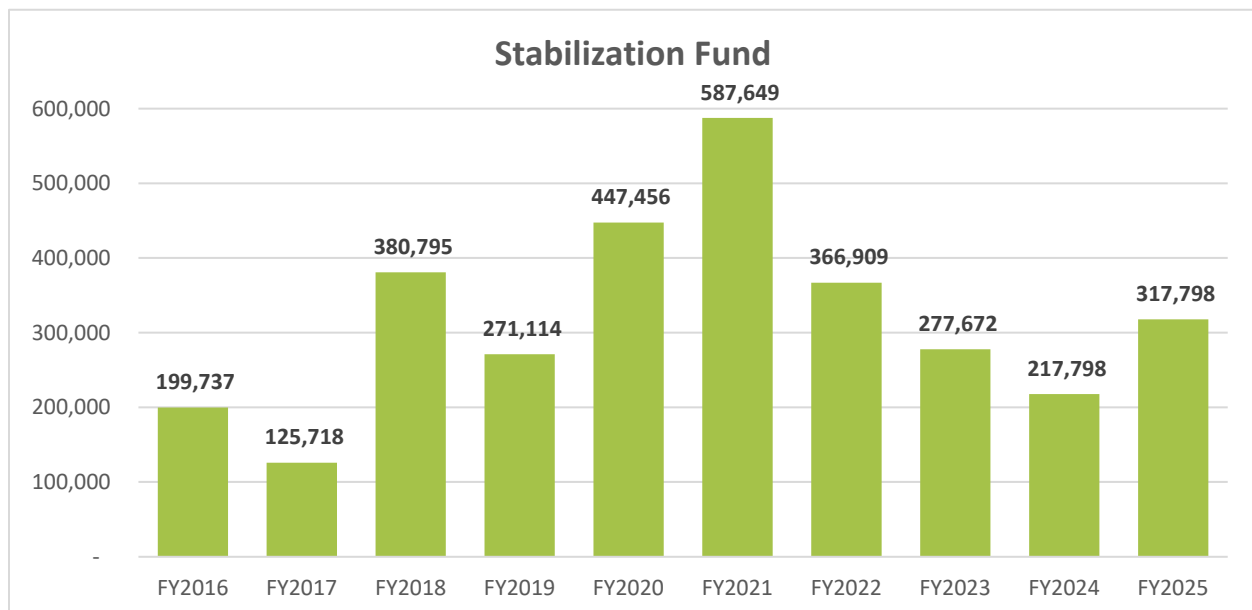
Free Cash Summary

If all the articles are approved as presented, we will end up with a Free Cash balance of \$1,087,213.



Stabilization Fund Summary

The FY2025 budget proposes an appropriation into the Stabilization Fund of \$100,000. In future years the Town will be asked to contribute amounts into the fund in order to have adequate funds available when capital assets need repairs or replacement. Although appropriations into the Stabilization Fund only require a simple majority, appropriations from the Stabilization Fund require a 2/3 majority vote of the voters present at either an Annual or a Special Town Meeting.





If all the articles are approved as presented, we will end up with a Stabilization Fund balance of \$317,798.

Expenditure Budget

The Town's expenditures are divided into functional categories, which become the legal budget appropriated at Town Meeting. These functional categories include:

- General Government
- Public Safety
- Education
- Highway & Public Works
- Human Services
- Culture & Recreation
- Debt Service
- Benefits & Insurance

	FY2021	FY2022	FY2023	FY2024	FY2025
General Government	2,379,915	2,535,707	2,659,558	2,793,494	2,886,576
Public Safety	3,151,099	3,102,244	3,193,563	3,493,218	3,679,435
Education	10,582,629	10,856,194	11,165,192	11,645,122	12,461,652
Public Works	1,309,452	1,364,262	1,433,578	1,437,574	1,446,005
Human Services	329,642	353,132	499,470	511,097	519,416
Culture & Recreation	365,432	373,410	439,905	451,648	471,084
Debt Service	1,092,242	1,084,713	1,074,713	856,138	854,529
Employee Benefits/Insurance	1,790,798	1,865,814	1,982,409	2,226,986	2,265,386
TOTAL	21,001,209	21,535,476	22,448,388	23,415,277	24,584,083

The final part of the actual budget is the remaining Town Meeting Warrant Articles. Action on these articles also has a financial impact.

Overall, Newbury's operating expenditures are projected to increase by approximately 5% or \$1,168,806 more than FY2024. The total operating budget reflects aggregate increases and decreases and mirrors the projected increases and decreases in operating revenues.

The following pages of the Expenditure Budget describe the Town's continuing efforts in the areas of cost containment and service enhancement.

General Government

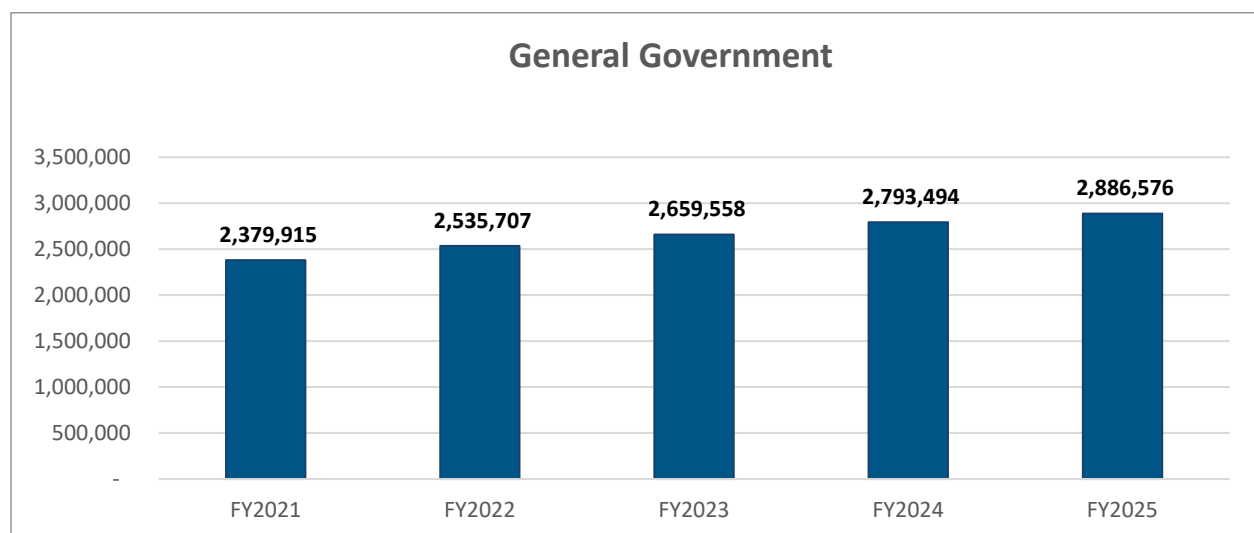
The first of the budget categories is General Government, funded at \$2,886,576, which represents approximately 11.9% of the Town's operating budget. This category includes the offices and departments, which support the direct service departments of the Town through overall management, legal services,



financial management, administration of elections, maintenance of records, personnel administration, and related ancillary services and well as other public building expenses (heat, electricity, etc). General Government currently includes planning and development services including conservation and appeals.

In FY2025, General Government is budgeted at \$2,886,576. The increase of \$93,082 is a 3.3% increase over the budget that was approved for FY2024. The major changes in this proposal consist of salary and wage adjustments, increases in IT Expenses, elections expenses, leased space expansion, the projected increase in insurance premiums and decreases in the Shellfish budget resulting from the recent reorganization.

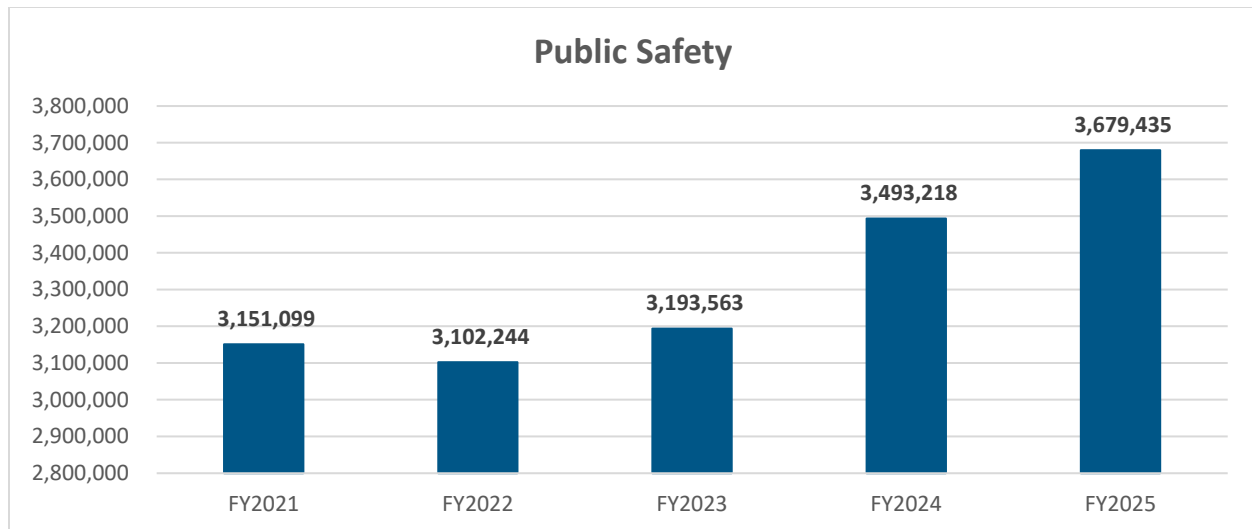
General Government remains a constant percentage of the Town's overall budget.



Public Safety

Public Safety consists primarily of Police, Fire, Inspectional Services, Emergency Management Services, Animal Control Services, Harbormaster, Shellfish Constable, and Emergency Communication Services. It is the second largest functional component within the Town's operating budget. Public Safety represents 14.9% of our total expenditures. In FY2025 Public Safety is projected to increase \$186,217 or 5.3%. This amount included the impact of POST and increases in both staffing, training and maintenance for the Fire Department.

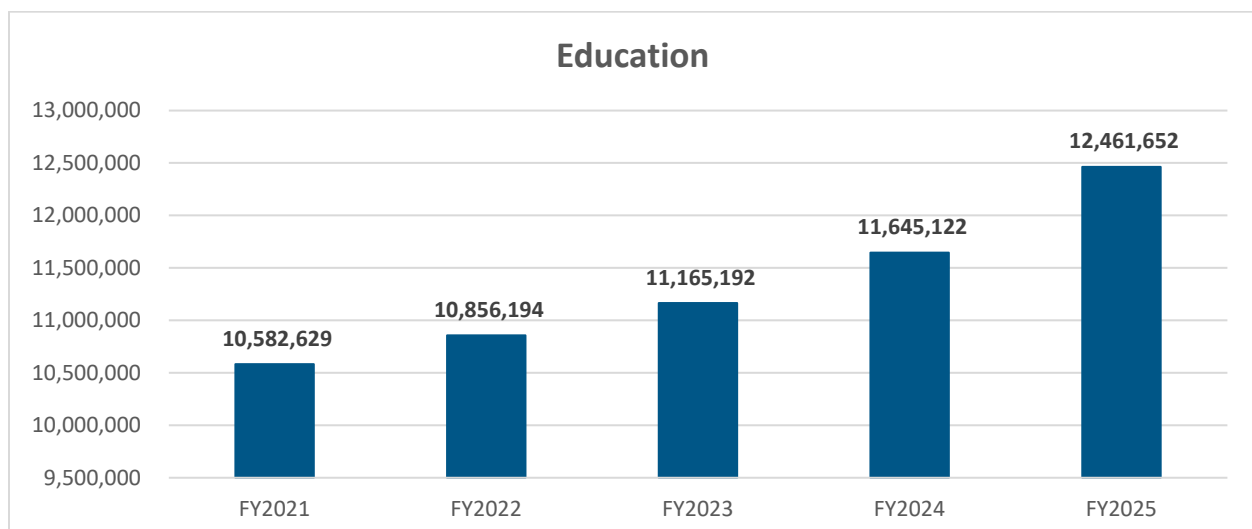
This is an attempt to honor the commitment that the Select Board has made to increase the level of spending on Public Safety. The cruiser replacement program remains an important part of this endeavor despite the fact that it is not included in the operating budget in FY2025. Unfortunately, there was an accident during one of the winter storms in January in which one of our cruisers was deemed a total loss. Fortunately, the Officer only suffered minor injuries and our insurance company paid for the replacement of the cruiser which would have been next on our replacement schedule.



Education

Newbury currently provides public education to its students through the Triton Regional School District (K-12), the Whittier Regional Vocational Technical High School, which offers specialized vocational education for grades 9-12 and the Essex North Shore Agricultural and Technical School. The total expenditure for educational assessments included in the budget is \$12,461,652. The proposed budget represents the Town's continuing effort to meet the growing needs of public education and to help fill the gap left by level State Aid funding in the area of education during the past few years. This year our education spending will increase overall by \$816,530.

This budget is based on the Triton numbers presented as Scenario #3 along with a small increase, to the members of the District Communications Committee. Should the School Committee approve either Scenario #1 or #2, the Select Board will need to reconsider the budget and determine if they wish to consider opposing the Triton Assessment, recommending an Override Proposal or making adjustments to the budget as presented in order to provide a balanced budget at Town Meeting.



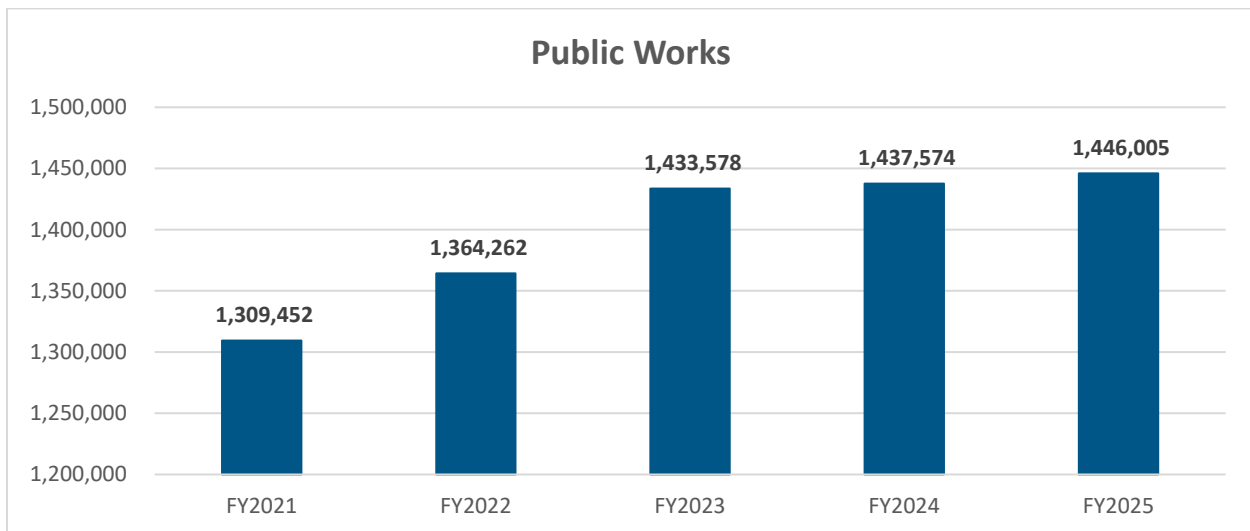


Public Works

One of the many important aspects of a community is its infrastructure. Roadways, culverts, bridges, facilities, public parks, and street lighting are all assets of the town that require regular maintenance in order to protect the public's investment and ensure the proper operation of our facilities.

The major function of the Town's Public Works Department is focused on roadways, grounds maintenance and improvements. The DPW is proud to report the successes of the Road Improvement Program. This program aids us in prioritizing roadways for repair. We expect to have resurfaced 100% of our roadways by the end of FY2025.

Overall, Public Works will increase by 0.6% in FY2025.



Human Services

The Human Services element of Newbury's government is comprised of three components, the Health Department, the Council on Aging and Veteran's Services.

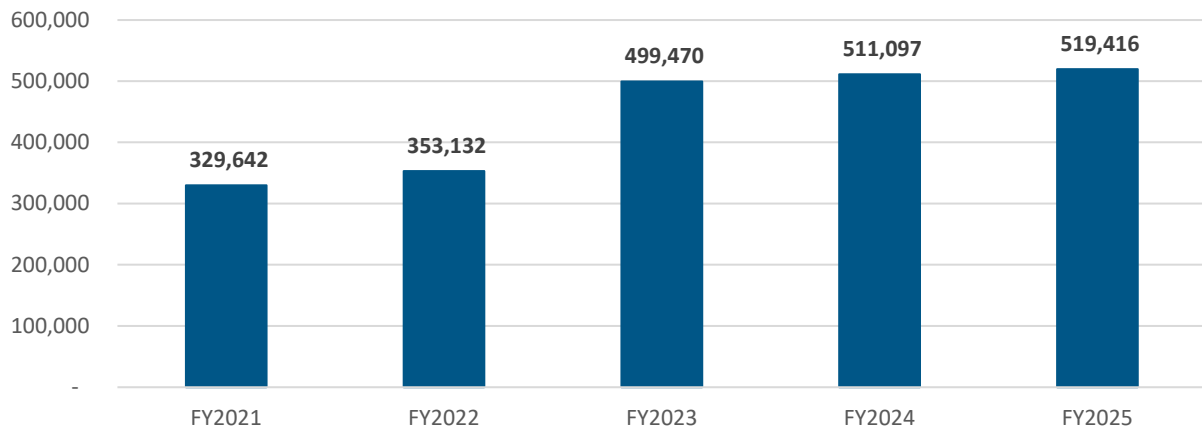
The Board of Health provides septic and restaurant inspections, public health-oriented services, the landfill monitoring program and is in charge of the administration of the Town's transfer station. This year they will continue to administer trash disposal and dog waste disposal at Plum Island Center.

The Council on Aging oversees the daily operation of the Senior Center, Elder Services Programs, Senior Lunch Program, and the Senior Tax Abatement Program.

Veteran's Services will remain constant this year as we welcome a new Veteran's Agent, Steve Bohn. Overall, Human Services continue to grow in Newbury, 1.6% or \$8,319.



Human Services

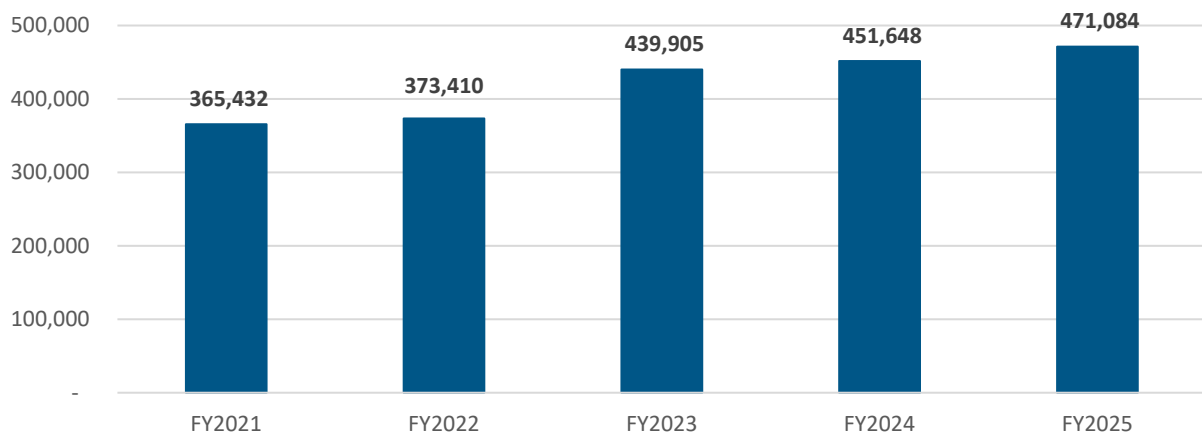


Culture & Recreation

This category includes the Town's Library, the Newbury Historical Commission, and the various Town Celebration Committees, all of whom work to improve the quality of life within the Town of Newbury.

Spending on Culture & Recreation has increased by \$19,436 or 4.3%. This represents increases in Library membership in the Merrimack Valley Library Consortium and various maintenance expenses as well as an increase in the Historical Commission's Salary & Wage line item.

Culture & Recreation

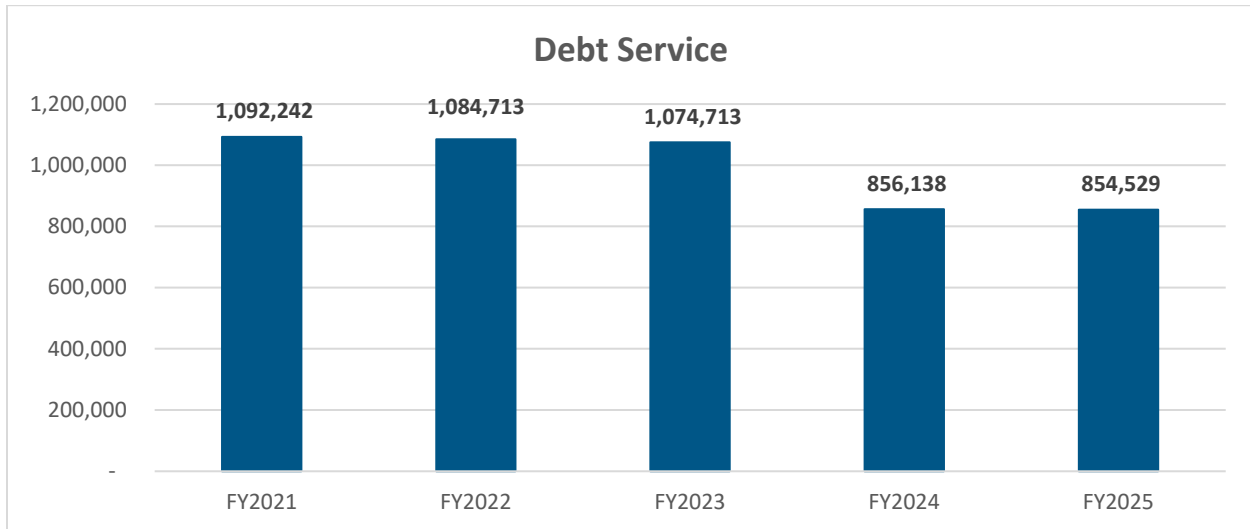


Debt Service

In order for the town to be able to complete certain capital projects, and participate in land acquisitions, it is necessary and often advantageous for the Town to borrow funds through the sale of municipal bonds. With this borrowing comes the responsibility to effectively manage this debt and the requirement of repayment until it is eventually retired.



During Fiscal Year 2025, the Town will not be seeking the issuance of any new debt. Many projects that were projected to require the issuance of debt have been funded with reserves. These include; the Newbury Elementary School Roof, the Newbury Elementary School HVAC Replacement Project, and the Library Roof Replacement Project.



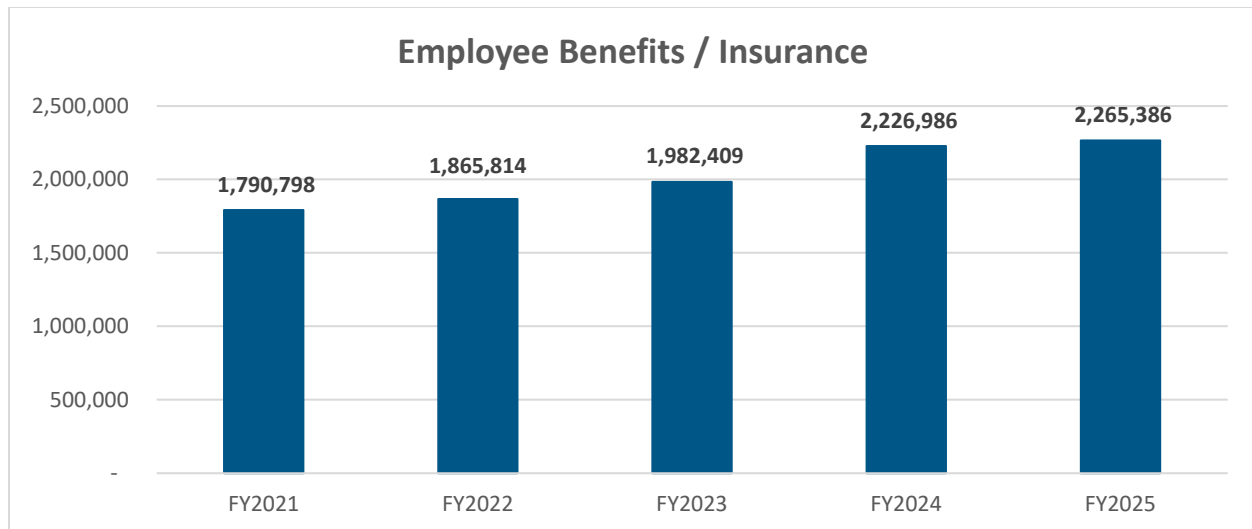
In FY2025 the total debt service decreases by \$1,609 or .2%. The decrease reflects the retiring debt. The goal is to finance projects for the shortest term feasible to ensure bonds are paid off well before the useful life of the project expires.

Bond rating agencies recommend that long-term debt service be maintained between 5% and 15% of a town's operating budget. For FY2025, it is projected that 3.5% of the operating budget of the Town will go towards the payment of debt service. We must be conscious of the fact that as debt service percentages decrease, we are losing our ability to issue future debt within the tax levy by allocating these monies to other operating functions of our government. In addition, as most of our issues are debt exclusion overrides, although the appropriation is being reduced, the revenue raised to fund this appropriation is also declining. We are not realizing any levy capacity by these retirements.

Benefits/Insurance

This category serves as the consolidation of other costs that relate to the operation of the Town, including forms of insurance and other employee benefits. At this point our insurance provider has recommended that we budget a 4.6% increase in our health insurance line item. This budget reflects that action and benefits have increased overall by 1.7%, or \$38,400 over the amount appropriated for FY2024.

In addition, the assessment that the Town of Newbury pays to the Essex Regional Retirement System is decreasing slightly, \$8,700, as a result of the most recent actuarial review.



Non-Appropriated Articles

The total budget for FY2025 also includes certain costs that are not voted upon by Town Meeting. To that extent, they are “Non-Appropriated Expenses” which must be carried on the books and paid. Such costs include various state assessments for services, budget deficits and an amount estimated for tax abatements and exemptions.



Warrant Articles

This year Town Meeting will be presented with a number of financial articles in addition to the omnibus budget. They are listed below, and more information can be found later in this section on the table titled Fiscal Year 2025 Revenues - Other Funds:

	Raise & Appropriate	Free Cash	Stabilization Fund	Revolving Funds	Other Available Funds
Stabilization Fund	100,000				
OPEB Fund		200,000			
PEG Access				85,000	
Recreation Revolving Fund				50,000	
Municipal Waterways Fund				59,552	
Ambulance Enterprise Fund					331,209
Ambulance Purchase					80,043
Power Load Stretcher Purchase					66,000
Morgan Ave Station Floor Replacement		60,000			
Protective Turn Out Gear		35,000			
OPEB Actuarial Valuation		7,000			
Library HVAC Replacement		125,000			
Library Roof Replacement		650,000			
Elementary School Roof Project		150,000			
Elementary School HVAC Project		1,000,000			
Elementary School Lot Paving		90,000			
Lower Green Schoolhouse Roof		100,000			
Unpaid Bill		499			



Town of Newbury
Fiscal Year 2025 Balanced Budget

	Budget FY2024	Recommended FY2025	FY25 > FY24 \$ Inc/(Dec)	FY25 > FY24 % Inc/(Dec)
Property Taxes				
Real Estate Taxes Raised	18,928,866	19,668,360	739,494	3.9%
Subtotal	18,928,866	19,668,360	739,494	3.9%
Tax Limit Proposition 2.5	473,222	491,709	18,487	3.9%
Subtotal	19,402,088	20,160,069	757,981	3.9%
New Construction	266,272	220,000	(46,272)	-17.4%
Debt Exclusion Overrides	311,594	311,294	(300)	-0.1%
Total Property Tax Revenues	19,979,954	20,691,363	711,409	3.6%
State Funds Cherry Sheet	1,254,557	1,268,650	14,093	1.1%
Local Estimated Receipts				
Motor Vehicle Exise (net of refunds)	1,280,000	1,280,000	-	0.0%
Other Excise	17,000	17,000	-	0.0%
Penalty & Interest on Taxes	30,000	28,000	(2,000)	-6.7%
PILOT	40,000	52,000	12,000	30.0%
Other Department Revenue - Fees	130,000	125,000	(5,000)	-3.8%
Licenses	115,000	41,000	(74,000)	-64.3%
Permits	427,000	497,000	70,000	16.4%
Fines & Forfeits	80,000	88,000	8,000	10.0%
Interest	150,000	381,000	231,000	154.0%
Ambulance Indirect	62,518	66,904	4,386	7.0%
Miscellaneous Revenue	25,000	30,000	5,000	20.0%
Total Local Receipts	2,356,518	2,605,904	249,386	10.6%
Total - General Fund Revenues	23,591,029	24,565,917	974,888	4.1%
Revenue/Transfers from Other Funds	2,459,066	3,533,286	1,074,220	43.7%
Grand Total - Revenues & Available Resources	26,050,095	28,099,203	2,049,108	7.9%
Expenditures				
General Fund Appropriations	(23,415,277)	(24,584,083)	(1,168,806)	5.0%
Special Articles (ATM) April	(2,165,314)	(3,189,303)	(1,023,989)	47.3%
State Assessments	(161,422)	(161,789)	(367)	0.2%
Overlay Reserve	(195,000)	(150,000)	45,000	-23.1%
Cherry Sheet Offsets	(15,068)	(14,637)	431	-2.9%
Total Expenditures	(25,952,081)	(28,099,812)	(2,147,731)	8.3%
Potential Excess Levy Capacity	98,014	(609)		



Town of Newbury
Fiscal Year 2025 Revenues

	Actual FY2023	Budget FY2024	ESTIMATE FY2025	FY25 > FY24 Inc/(Dec)	FY25 > FY24 % Inc/(Dec)
Property Taxes					
Real Estate Taxes Raised	18,225,023	18,928,866	19,668,360	739,494	3.9%
Tax Limit 2.5	455,626	473,222	491,709	18,487	3.9%
New Growth	248,217	266,272	220,000	(46,272)	-17.4%
Debt Exclusions	308,844	311,594	311,294	(300)	-0.1%
Total Property Taxes	19,237,710	19,979,954	20,691,363	711,409	3.6%
State Aid					
Cherry Sheet Revenues	1,159,991	1,254,557	1,268,650	14,093	1.1%
Total - State Aid	1,159,991	1,254,557	1,268,650	14,093	1.1%
Local Receipts					
MV Excise Tax	1,200,000	1,280,000	1,280,000	-	0.0%
Other Excise	16,000	17,000	17,000	-	0.0%
Penalties & Interest	30,000	30,000	28,000	(2,000)	-6.7%
PILOT	40,000	40,000	52,000	12,000	30.0%
Other Departmental Revenue - Fees	125,000	130,000	125,000	(5,000)	-3.8%
Licenses & Permits	475,000	542,000	538,000	(4,000)	-0.7%
Fines & Forfeits	75,000	80,000	88,000	8,000	10.0%
Interest Income	32,000	150,000	381,000	231,000	154.0%
Ambulance Indirect	60,382	62,518	66,904	4,386	7.0%
Miscellaneous	25,000	25,000	30,000	5,000	20.0%
Total - Local Receipts	2,078,382	2,356,518	2,605,904	249,386	10.6%
Total - General Fund Revenues	22,476,083	23,591,029	24,565,917	974,888	4.1%
Revenue/Transfers from Other Funds	4,074,625	2,459,066	3,533,286	1,074,220	43.7%
Total Revenues	26,550,708	26,050,095	28,099,203	2,049,108	7.9%
Offsets					
Reserve for Abatements/Receivables	(175,000)	(195,000)	(150,000)	45,000	-23.1%
Cherry Sheet Charges	(156,471)	(161,422)	(161,789)	(367)	0.2%
Total Offsets	(331,471)	(356,422)	(311,789)	44,633	-12.5%
Net Revenue	26,219,237	25,693,673	27,787,414	2,093,741	8.1%
Less Direct to Library	(13,280)	(15,068)	(14,637)	431	-2.9%
Net to Revenues to General Fund	26,205,957	25,678,605	27,772,777	2,094,172	8.2%
Less Prior Year Snow & Ice Deficit	-	-	-	-	n/a
Less Prior Year Other Deficits	-	-	-	-	n/a
Net Available for Operating Expenses	26,205,957	25,678,605	27,772,777	2,094,172	8.2%



Town of Newbury
Fiscal Year 2025 Revenues - Other Funds

This year the Warrant will include a number of Special Articles in addition to the Omnibus or Line Item Budget as it is referred to in Newbury. They include:

Appropriations from Free Cash:

- To fund our OPEB liability
- To replace the floor at the Morgan Ave Fire Station
- To replace Protective Turn Out Gear for the Fire Fighters
- To pay the cost of an OPEB Actuarial Valuation
- To replace the HVAC system at the Library
- To replace the roof at the Library
- To replace the roof at the Elementary School
- To replace the HVAC system at the Elementary School
- To pave the parking lot at the Elementary School
- To replace the roof on the Lower Green School House
- To pay an unpaid bill from FY2024

Receipts Reserved for Appropriations:

- Public, Education & Government (PEG) Funds which are received as part of our Cable Contract and appropriated by Town Meeting to fund Newbury's public access television stations

Ambulance Enterprise Fund:

- The Newbury Fire Department runs an Ambulance Enterprise Fund which user fees cover the total cost of the services provided. The Ambulance Enterprise Fund certified Free Cash of \$398,862 as of July 1, 2023.

Revolving Fund Appropriations:

- Newbury Recreation Program
- Municipal Waterways Improvement and Maintenance Fund, which is used to operate the Harbormaster

Appropriations from the Stabilization Fund:

Special Assessment Fund:

- The neighboring City of Newburyport provides water/sewer services to the Town of Newbury residents living on Plum Island. As part of this construction project, residents were assessed a betterment. The fees derived from the betterment assessment are used to pay the debt service associated with this project. These fees are appropriated annually from the Special Assessment Fund.

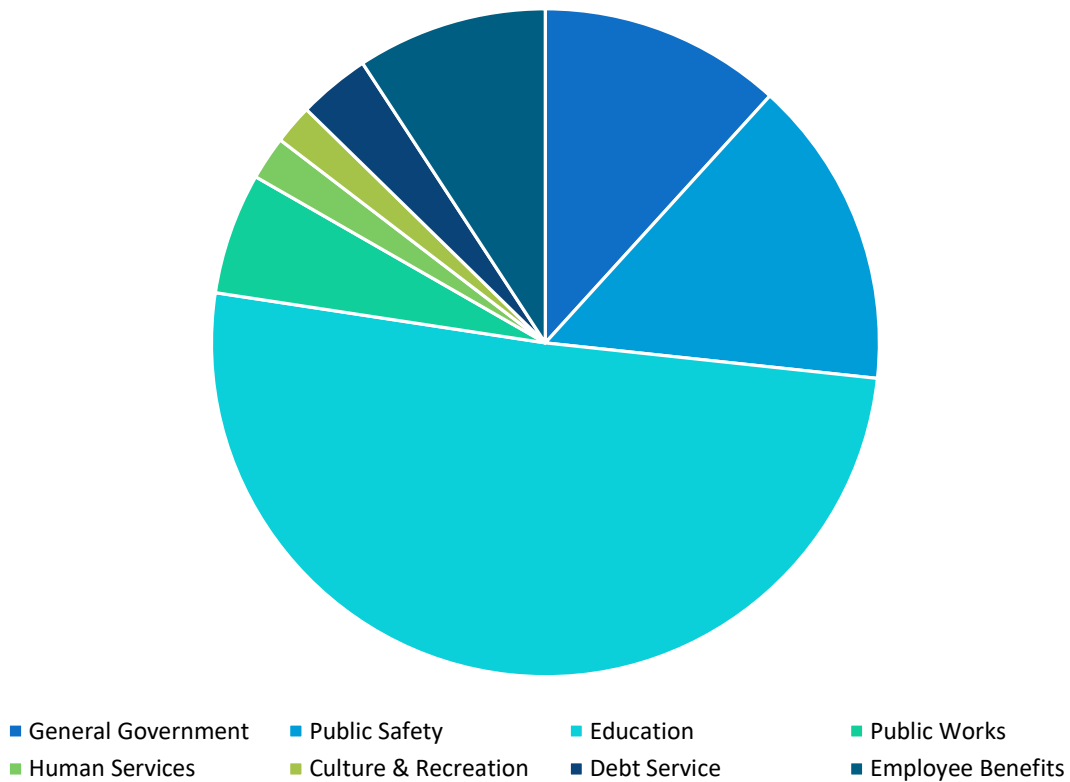
Fund Description	Free Cash	Other Avail. Funds	Revolving Funds	Stabilization Fund	Special Assessment	Other Funds Total
Line Item Budget					443,983	443,983
OPEB	200,000					200,000
PEG		85,000				85,000
Newbury Recreation Revolving			50,000			50,000
Harbormaster Revolving			59,552			59,552
Ambulance Enterprise Fund		331,209				331,209
Ambulance Purchasee		80,043				80,043
Power Load Stretcher Purchase		66,000				66,000
Morgan Ave Floor Replacement	60,000					60,000
Protective Turn Out Gear	35,000					35,000
OPEB Actuarial Valuation	7,000					7,000
Library HVAC Replacement	125,000					125,000
Library Roof Replacement	650,000					650,000
Elementary School Roof	150,000					150,000
Elementary School HVAC	1,000,000					1,000,000
Elementary School Lot Paving	90,000					90,000
Lower Green School House Roof	100,000					100,000
Unpaid Bill	499					499
Total - Other Funds	2,417,499	562,252	109,552	-	443,983	3,533,286



Town of Newbury
Operating Budget - Expenditure by Category - General Fund

Category	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)	FY2025 As a % of Total
General Government	2,456,849	2,793,494	2,886,576	93,082	3.3%	11.7%
Public Safety	3,041,208	3,493,218	3,679,435	186,217	5.3%	15.0%
Education	11,154,358	11,645,122	12,461,652	816,530	7.0%	50.7%
Public Works	1,074,197	1,437,574	1,446,005	8,431	0.6%	5.9%
Human Services	424,024	511,097	519,416	8,319	1.6%	2.1%
Culture & Recreation	441,120	451,648	471,084	19,436	4.3%	1.9%
Debt Service	784,423	856,138	854,529	(1,609)	-0.2%	3.5%
Employee Benefits	1,964,331	2,226,986	2,265,386	38,400	1.7%	9.2%
Grand Total - Expenditures	21,340,509	23,415,277	24,584,083	1,168,806	5.0%	100.0%

FY2025 Expenditures by Category





Town of Newbury
Operating Budget - Expenditure Summary - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
GENERAL GOVERNMENT					
Moderator	500	550	550	-	0.0%
Selectmen	113,127	160,061	108,000	(52,061)	-32.5%
Admin & Finance	561,018	592,351	607,318	14,967	2.5%
Finance Committee	34,806	155,000	155,000	-	0.0%
Assessors	194,545	204,515	208,394	3,879	1.9%
Audit	25,000	32,000	32,000	-	0.0%
Town Counsel	108,157	100,000	110,000	10,000	10.0%
HR Board	-	500	500	-	0.0%
IT/Communications	164,616	174,554	196,445	21,891	12.5%
Postage	22,347	25,000	27,000	2,000	8.0%
Town Clerk	119,472	127,616	129,570	1,954	1.5%
Elections	19,629	18,000	24,000	6,000	33.3%
Registrars	800	800	800	-	0.0%
Conservation Commission	81,389	102,349	99,900	(2,449)	-2.4%
Tree Warden	28,517	30,100	30,202	102	0.3%
Shellfish Constable	66,474	39,183	36,186	(2,997)	-7.6%
Planning Board	152,497	196,763	200,574	3,811	1.9%
Zoning Board	-	1,000	2,500	1,500	150.0%
Public Buildings	437,575	502,798	561,275	58,477	11.6%
Town Reports	-	250	250	-	0.0%
Insurance	183,830	200,104	206,112	6,008	3.0%
Prof. & Tech. Svcs.	142,550	130,000	150,000	20,000	15.4%
Total - General Government	2,456,849	2,793,494	2,886,576	93,082	3.3%
PUBLIC SAFETY					
Police Department	1,349,777	1,572,585	1,557,875	(14,710)	-0.9%
Fire Department	1,262,065	1,392,342	1,577,580	185,238	13.3%
Inspectional Services	208,057	213,389	220,920	7,531	3.5%
Weights & Measures	2,250	2,500	2,500	-	0.0%
Emergency Communications	184,988	231,902	237,277	5,375	2.3%
Animal Control	8,439	50,000	52,783	2,783	5.6%
Parking Clerk	5,000	8,000	8,000	-	0.0%
Greenhead Assessment	7,134	7,500	7,500	-	0.0%
Hydrant Service	13,498	15,000	15,000	-	0.0%
Total - Public Safety	3,041,208	3,493,218	3,679,435	186,217	5.3%
EDUCATION					
Triton Regional	10,830,672	11,273,297	12,072,390	799,093	7.1%
Whittier Regional Voc. Tech.	292,912	305,360	319,472	14,112	4.6%
Essex North Shore Ag. & Tech.	30,774	66,465	69,790	3,325	5.0%
Total - Education	11,154,358	11,645,122	12,461,652	816,530	7.0%
PUBLIC WORKS					
DPW	849,638	1,197,674	1,219,005	21,331	1.8%
Snow Removal	192,846	200,000	200,000	-	0.0%
Street Lighting	15,788	19,900	17,000	(2,900)	-14.6%
Storm Water Management	15,925	15,000	10,000	(5,000)	-33.3%
Beaver Management	-	5,000	-	(5,000)	-100.0%
Total - Public Works	1,074,197	1,437,574	1,446,005	8,431	0.6%



Town of Newbury
Operating Budget - Expenditure Summary - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
HUMAN SERVICES					
Board of Health	194,902	193,064	203,330	10,266	5.3%
Council on Aging	186,558	227,883	233,909	6,026	2.6%
Veterans' Services	42,563	90,150	82,177	(7,973)	-8.8%
Total - Human Services	424,024	511,097	519,416	8,319	1.6%
CULTURE & RECREATION					
Library	435,735	439,848	458,584	18,736	4.3%
Historical Commission	5,203	6,800	7,500	700	10.3%
Celebrations	182	5,000	5,000	-	0.0%
Total - Culture & Recreation	441,120	451,648	471,084	19,436	4.3%
NON-DEPARTMENTAL					
Debt Service	784,423	856,138	854,529	(1,609)	-0.2%
Employee Benefits	1,964,331	2,226,986	2,265,386	38,400	1.7%
Total - Non-Dept. Budgets	2,748,754	3,083,124	3,119,915	36,791	1.2%
Grand Total - Expenditures	21,340,509	23,415,277	24,584,083	1,168,806	5.0%



Town of Newbury

Operating Budget - Expenditure Detail - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
GENERAL GOVERNMENT					
MODERATOR					
Town Moderator Stipend	500	500	500	-	0.0%
Town Moderator Expense	-	50	50	-	0.0%
Total - Moderator	500	550	550	-	0.0%
SELECT BOARD					
Selectmens' Stipends	37,500	37,500	37,500	-	0.0%
Selectmen's Office Salary & Wages	59,944	102,741	53,500	(49,241)	-47.9%
Selectmen's Expense	15,683	19,820	17,000	(2,820)	-14.2%
Total - Selectmen	113,127	160,061	108,000	(52,061)	-32.5%
ADMINISTRATION & FINANCE					
Admin & Finance Salary & Wages	486,165	519,060	529,269	10,209	2.0%
Tax Title & Foreclosure	13,673	10,000	10,000	-	0.0%
Admin & Finance Expense	61,179	63,291	68,049	4,758	7.5%
Total - Admin & Finance	561,018	592,351	607,318	14,967	2.5%
FINANCE COMMITTEE					
Finance Committee Salary & Wages	-	-	-	-	0.0%
Finance Committee Expense	184	5,000	5,000	-	0.0%
Reserve Fund	34,622	150,000	150,000	-	0.0%
Total - Finance Committee	34,806	155,000	155,000	-	0.0%
ASSESSORS					
Assessors' Stipend	8,500	8,500	8,500	-	0.0%
Assessor's Salary & Wages	143,545	145,415	149,594	4,179	2.9%
Assessor's Vehicle Allowance	1,200	1,200	3,000	1,800	150.0%
Assessor's Expense	41,300	49,400	47,300	(2,100)	-4.3%
Total - Assessors	194,545	204,515	208,394	3,879	1.9%
OUTSIDE AUDIT					
Audit Town Books	25,000	32,000	32,000	-	0.0%
Total - Audit	25,000	32,000	32,000	-	0.0%
TOWN COUNSEL					
Legal Services	108,157	100,000	110,000	10,000	10.0%
Total - Town Counsel	108,157	100,000	110,000	10,000	10.0%
HUMAN RESOURCES BOARD					
Human Resources Board Expense	-	500	500	-	0.0%
Total - HR Board	-	500	500	-	0.0%
IT/COMMUNICATIONS					
IT Salary & Wages	92,453	94,554	96,445	1,891	2.0%
IT Expense	72,163	80,000	100,000	20,000	25.0%
Total - IT/Communications	164,616	174,554	196,445	21,891	12.5%
POSTAGE					
Postage Expense	22,347	25,000	27,000	2,000	8.0%
Total - Postage	22,347	25,000	27,000	2,000	8.0%



Town of Newbury

Operating Budget - Expenditure Detail - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
TOWN CLERK					
Town Clerk Salary & Wages	99,164	99,516	99,670	154	0.2%
General Code Updates	2,600	10,500	10,500	-	0.0%
Records Preservation	5,100	5,100	5,400	300	5.9%
Town Clerk Expense	12,608	12,500	14,000	1,500	12.0%
Total - Town Clerk	119,472	127,616	129,570	1,954	1.5%
ELECTIONS					
Elections	19,629	18,000	24,000	6,000	33.3%
Total - Elections	19,629	18,000	24,000	6,000	33.3%
REGISTRARS					
Registrars of Voters Salaries	800	800	800	-	0.0%
Total - Registrars	800	800	800	-	0.0%
CONSERVATION COMMISSION					
Conservation Salary & Wages	72,100	84,049	81,600	(2,449)	-2.9%
Conservation Vehicle Allowance	1,800	1,800	1,800	-	0.0%
Plum Island Beach Management	6,215	14,500	14,500	-	0.0%
Conservation Expense	1,274	2,000	2,000	-	0.0%
Total - Conservation Commission	81,389	102,349	99,900	(2,449)	-2.4%
TREE WARDEN					
Tree Warden Salary & Wages	5,000	5,100	5,202	102	2.0%
Tree Warden Expense	23,517	25,000	25,000	-	0.0%
Total - Tree Warden	28,517	30,100	30,202	102	0.3%
SHELLFISH CONSTABLE					
Shellfish Commissioner Stipends	3,033	4,500	4,500	-	0.0%
Shellfish Constable Salary & Wages	32,547	31,270	26,861	(4,409)	-14.1%
Shellfish Constable Expense	30,894	3,413	4,825	1,412	41.4%
Total - Shellfish Constable	66,474	39,183	36,186	(2,997)	-7.6%
PLANNING BOARD					
Planning Board Stipend	6,358	6,500	6,500	-	0.0%
Planning Salary & Wages	129,639	170,640	174,242	3,602	2.1%
Pictometry, MIMAP, Assessor's Maps	7,805	9,430	9,430	-	0.0%
Planning Expense	5,945	7,630	7,775	145	1.9%
MVPC Dues	2,750	2,563	2,627	64	2.5%
Total - Planning Board	152,497	196,763	200,574	3,811	1.9%
ZONING BOARD					
Zoning Salary & Wages	-	-	-	-	0.0%
Zoning Expense	-	1,000	2,500	1,500	150.0%
Total - Zoning Board	-	1,000	2,500	1,500	150.0%
PUBLIC BUILDINGS					
Public Buildings Utilities	134,672	158,400	158,400	-	0.0%
Public Buildings Repairs, Maintenance & Improvements	105,877	90,000	90,000	-	0.0%
Town Hall Lease Expense	177,676	187,803	251,280	63,477	33.8%
Public Building Property Related Services	19,351	66,595	61,595	(5,000)	-7.5%
Total - Public Buildings	437,575	502,798	561,275	58,477	11.6%



Town of Newbury

Operating Budget - Expenditure Detail - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
TOWN REPORTS					
Town Reports	-	250	250	-	0.0%
Total - Town Reports	-	250	250	-	0.0%
INSURANCE EXPENSE					
Insurance Expense	183,830	200,104	206,112	6,008	3.0%
Total - Insurance	183,830	200,104	206,112	6,008	3.0%
PROFESSIONAL & TECHNICAL SERVICES					
Professional & Technical Services	142,550	130,000	150,000	20,000	15.4%
Total - Prof. & Tech. Svcs.	142,550	130,000	150,000	20,000	15.4%
Total - General Government	2,456,849	2,793,494	2,886,576	93,082	3.3%
PUBLIC SAFETY					
POLICE DEPARTMENT					
Police Salary & Wages	1,098,609	1,288,881	1,320,396	31,515	2.4%
Police Other Administrative Wages	16,496	20,400	20,808	408	2.0%
Police Expense	181,720	191,874	196,671	4,797	2.5%
Emergency Management Expenses	5,117	10,000	10,000	-	0.0%
Police Capital Outlay	47,835	61,430	10,000	(51,430)	-83.7%
Total - Police Department	1,349,777	1,572,585	1,557,875	(14,710)	-0.9%
FIRE DEPARTMENT					
Fire Dept Officers' Stipends	25,000	26,000	26,000	-	0.0%
Fire Dept Salary & Wages	672,843	730,393	812,227	81,834	11.2%
Fire Dept Call Wages	48,898	90,000	95,000	5,000	5.6%
Fire Dept Training Wages	18,379	35,121	38,281	3,160	9.0%
Fire Dept Operations/Maintenance Expense	171,691	183,921	185,000	1,079	0.6%
Fire Dept Lease Payments	70,000	70,000	70,000	-	0.0%
Fire Dept Capital Lease Expense	236,907	236,907	331,072	94,165	39.7%
Fire Insurance Premiums	18,347	20,000	20,000	-	0.0%
Fire Capital Outlay	-	-	-	-	0.0%
Total - Fire Department	1,262,065	1,392,342	1,577,580	185,238	13.3%
INSPECTIONAL SERVICES					
Inspectional Services Stipends	32,500	34,000	34,000	-	0.0%
Inspectional Services Salary & Wages	150,870	154,289	161,820	7,531	4.9%
Inspector's Vehicle Allowance	5,100	5,100	5,100	-	0.0%
Inspectional Services Expense	19,587	20,000	20,000	-	0.0%
Total - Inspectional Services	208,057	213,389	220,920	7,531	3.5%
WEIGHTS & MEASURES					
Service Fees	2,250	2,500	2,500	-	0.0%
Total - Weights & Measures	2,250	2,500	2,500	-	0.0%
EMERGENCY COMMUNICATIONS					
Salary & Wages	184,988	200,432	205,020	4,588	2.3%
Public Safety Dispatch Expense	-	31,470	32,257	787	2.5%
Total - Public Safety Dispatch	184,988	231,902	237,277	5,375	2.3%



Town of Newbury

Operating Budget - Expenditure Detail - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
ANIMAL CONTROL					
Animal Control Stipend	7,845	-	-	-	0.0%
Animal Control Assessment	594	50,000	52,783	2,783	5.6%
Total - Animal Control	8,439	50,000	52,783	2,783	5.6%
PARKING CLERK					
Parking Clerk Stipend	5,000	5,000	5,000	-	0.0%
Parking Clerk Expense	-	3,000	3,000	-	0.0%
Total - Parking Clerk	5,000	8,000	8,000	-	0.0%
GREENHEAD ASSESSMENT					
Greenhead Assessment	7,134	7,500	7,500	-	0.0%
Total - Greenhead Assessment	7,134	7,500	7,500	-	0.0%
HYDRANT SERVICE					
Hydrant Service	13,498	15,000	15,000	-	0.0%
Total - Hydrant Service	13,498	15,000	15,000	-	0.0%
Total - Public Safety	3,041,208	3,493,218	3,679,435	186,217	5.3%
EDUCATION					
Triton Regional School District					
Operating Assessment	10,779,633	11,222,955	12,022,797	799,842	7.1%
Debt Service Assessment	51,039	50,342	49,593	(749)	-1.5%
Total - Triton Regional	10,830,672	11,273,297	12,072,390	799,093	7.1%
Whittier Regional Voc. Tech. High School					
Operating Assessment	268,021	282,248	296,360	14,112	5.0%
Capital Assessment	24,891	23,112	23,112	-	0.0%
Total - Whittier Regional Voc. Tech.	292,912	305,360	319,472	14,112	4.6%
Essex North Shore Agricultural & Tech					
Operating Assessment	30,774	66,465	69,790	3,325	5.0%
Total - Essex North Shore Ag. & Tech.	30,774	66,465	69,790	3,325	5.0%
Total - Education	11,154,358	11,645,122	12,461,652	816,530	7.0%
PUBLIC WORKS					
DPW					
DPW Salary & Wages	589,120	702,674	724,005	21,331	3.0%
Highway Maintenance Expense	183,045	195,000	195,000	-	0.0%
Road Improvement Program	75,596	250,000	250,000	-	0.0%
DPW Capital Outlay	1,876	50,000	50,000	-	0.0%
Total - DPW	849,638	1,197,674	1,219,005	21,331	1.8%
SNOW REMOVAL					
Snow & Ice Removal	192,846	200,000	200,000	-	0.0%
Total - Snow Removal	192,846	200,000	200,000	-	0.0%
STREET LIGHTING					
Street Lighting	15,788	19,900	17,000	(2,900)	-14.6%
Total - Street Lighting	15,788	19,900	17,000	(2,900)	-14.6%
STORM WATER MANAGEMENT					
Storm Water Expense	15,925	15,000	10,000	(5,000)	-33.3%
Total - Storm Water Management	15,925	15,000	10,000	(5,000)	-33.3%



Town of Newbury

Operating Budget - Expenditure Detail - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
BEAVER MANAGEMENT					
Beaver Management Expense	-	5,000	-	(5,000)	-100.0%
Total - Beaver Management	-	5,000	-	(5,000)	-100.0%
Total - Public Works	1,074,197	1,437,574	1,446,005	8,431	0.6%
HUMAN SERVICES					
BOARD OF HEALTH					
Board of Health Stipends	3,500	3,500	3,500	-	0.0%
Health Salary & Wages	115,277	117,531	119,830	2,299	2.0%
Health Expense	76,125	72,033	80,000	7,967	11.1%
Total - Board of Health	194,902	193,064	203,330	10,266	5.3%
COUNCIL ON AGING					
Council on Aging Salary & Wages	137,926	176,290	179,816	3,526	2.0%
Council on Aging Expense	48,632	51,593	54,093	2,500	4.8%
Total - Council on Aging	186,558	227,883	233,909	6,026	2.6%
VETERANS					
Veterans' Assessment	31,268	35,233	27,260	(7,973)	-22.6%
Veterans' Service Benefits	11,296	54,917	54,917	-	0.0%
Total - Veterans'	42,563	90,150	82,177	(7,973)	-8.8%
Total - Human Services	424,024	511,097	519,416	8,319	1.6%
CULTURE & RECREATION					
LIBRARY					
Library Salary & Wages	268,372	275,278	280,784	5,506	2.0%
Library Utilities & Maintenance	63,893	56,100	63,000	6,900	12.3%
Library Expense	103,470	108,470	114,800	6,330	5.8%
Total - Library	435,735	439,848	458,584	18,736	4.3%
HISTORICAL COMMISSION					
Historical Salary & Wages	3,252	5,000	5,500	500	10.0%
Historical Expense	1,951	1,800	2,000	200	11.1%
Total - Historical Commission	5,203	6,800	7,500	700	10.3%
CELEBRATIONS					
Veterans/Memorial Day	182	5,000	5,000	-	0.0%
Total - Celebrations	182	5,000	5,000	-	0.0%
Total - Culture & Recreation	441,120	451,648	471,084	19,436	4.3%
NON-DEPARTMENTAL BUDGETS					
DEBT SERVICE					
Cost of Bonding	-	4,590	5,000	410	8.9%
Long Term Debt Principal	549,789	596,402	609,707	13,305	2.2%
Short Term Debt Interest	-	15,077	10,000	(5,077)	-33.7%
Long Term Debt Interest	234,634	240,069	229,822	(10,247)	-4.3%
Total - Debt Service	784,423	856,138	854,529	(1,609)	-0.2%



Town of Newbury

Operating Budget - Expenditure Detail - General Fund

	FY2023 Actual Expended	FY2024 Adopted Budget	FY2025 Recommended Budget	FY2025 Recommended Inc (Dec)	FY2025 Recommended % Inc (Dec)
EMPLOYEE BENEFITS					
Essex Reg. Retirement Assessment	960,298	1,121,739	1,113,039	(8,700)	-0.8%
Unemployment Expense	-	10,000	10,000	-	0.0%
Health Insurance Expense	903,335	984,748	1,030,047	45,299	4.6%
Dental Insurance Expense	34,736	35,899	36,258	359	1.0%
Life Insurance Expense	1,787	2,500	2,500	-	0.0%
Medicare Expense	64,175	72,100	73,542	1,442	2.0%
Total - Employee Benefits	1,964,331	2,226,986	2,265,386	38,400	1.7%
Grand Total - Expenditures	21,340,509	23,415,277	24,584,083	1,168,806	5.0%



Lower Green
Schoolhouse

Town Departments





Select Board

Contact	Phone & Email	Location
Tracy Blais Town Administrator	978-465-0862, ext. 301 Selectboard@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922



Brief Description of the Department

The Select Board is composed of five (5) members, who are elected for 3-year terms. They are the chief elected officials of the Town. The Board holds regular meetings on the second and fourth Tuesday of each month at the Municipal Offices at 7:00 p.m. (subject to change, please check calendar and/or agenda).

Organizational Chart





FY23 Accomplishments

- Began Renovation of Plum Island bathrooms utilizing ARPA funding
- Established local Historic Study Committee to study the viability of establishing the Lower Green as a Local Historic District
- Replaced the Central Street Bridge metal arch culvert using grant funding from the Small Bridge Program
- Executed Intermunicipal Agreement for Animal Control Services

FY24 Goal Updates

GOAL #1	Town Hall
Objective	Complete new Town Hall building and move out of 12 Kent Way
Measurement	Voter approval
Timing	2-5 years
Status Update	Vote failed

GOAL #2	Improve Recreation Opportunities within the Town of Newbury
Objective	Acquire recreational opportunity plans at the Central Street location
Measurement	Obtain approval of construction of playground at Central Street location
Timing	Appear on the April 2023 ATM Warrant
Status Update	Project funding incomplete – partially funded through ARPA Grant

GOAL #3	Expansion of Veteran's Benefits
Objective	Double exemption (property tax credit)
Measurement	Double exemption
Timing	Appear on the April 2023 ATM Warrant
Status Update	Complete



FY25 Goals

GOAL #1	Municipal Offices Solution
Objective	Determine a permanent solution to municipal offices currently located in rented space.
Measurement	Voter approval
Timing	2-5 years

GOAL #2	Central Street Playground
Objective	Completion of playground at Central Street location
Measurement	Ongoing
Timing	2-5 years, seeking additional funding

GOAL #3	MVP
Objective	Municipal Vulnerability Planning
Measurement	Ongoing
Timing	1-3 years

GOAL #4	Whittier Regional Technical School Task Force
Objective	To review and update the Regional Agreement
Measurement	Updated Regional Agreement
Timing	1-2 years

GOAL #5	Triton Facilities Sub Committee
Objective	To participate in the review of the existing conditions of the Triton Regional Middle/High School
Measurement	Report of Findings; recommendations for corrections
Timing	1 year



GOAL #6	Newbury Lower Green Historic District
Objective	Work with residents to obtain Historic Designation
Measurement	Historic Designation attained
Timing	2-3years

GOAL #7	Rodenticide Policy
Objective	Establish Policy to ban the use of SGARs on Town owned properties
Measurement	Policy Adoption
Timing	FY 2025

GOAL #8	ARPA Fund Distributions
Objective	To distribute all of the ARPA Funds awarded to Newbury
Measurement	Distribute all \$2,136,586 in funding
Timing	By 12/31/24





Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Business Licenses	-	79	79	79
Liquor Licenses	-	14	11	11
Select Board Meetings	21	38	19	38
Select Board Public Hearings	6	7	3	-
Dog Hearings	2	-	-	-

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
SELECT BOARD					
Selectmen's Stipends	37,500	37,500	37,500	-	0.0%
Selectmen's Office Salary & Wages	59,944	102,741	53,500	(49,241)	-47.9%
Selectmen's Expense	15,683	19,820	17,000	(2,820)	-14.2%
Total - Selectmen	113,127	160,061	108,000	(52,061)	-32.5%
MODERATOR					
Town Moderator Stipend	500	500	500	-	0.0%
Town Moderator Expense		50	50	-	0.0%
Total - Moderator	500	550	550	-	0.0%
Admin & Finance Expense	61,179	63,291	68,049	4,758	7.5%
Total - Admin & Finance	61,179	63,291	68,049	4,758	7.5%
TOWN REPORTS					
Town Reports	-	250	250	-	0.0%
Total - Town Reports	-	250	250	-	0.0%
CELEBRATIONS					
Veterans/Memorial Day	182	5,000	5,000	-	0.0%
Total - Celebrations	182	5,000	5,000	-	0.0%



Administration

Contact	Phone & Email	Location
Tracy Blais Town Administrator	978-465-0862, ext. 301 townadmin@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

To implement the policies established by the Select Board, to provide the overall administration to the Town's municipal organization, and to foster a culture of continuous improvement and customer focused services and programs.

Brief Description of the Department

The Town Administrator is appointed by the Select Board for a five-year term. The Town Administrator serves as the Chief Administrative Officer, Chief Fiscal Officer, and Chief Personnel Officer of the Town of Newbury. The Town Administrator appoints and supervises all employees except the Library Director, Police Chief, Fire Chief, and their staff, and is responsible for overseeing all services and operations of the Town. The Town Administrator works to implement the policy directives established by the Newbury Select Board. Administration and finances are managed by the Town Administrator, as established by special legislation, Chapter 460 of the Acts Of 2008.

Organizational Chart





FY23 Accomplishments

- Continued development of landfill solar project
- Larkin Dam permitting & Funding underway
- Larkin Road Traffic Study complete
- Shellfish Department Reorganization Complete
- Hired and trained 3 new staff



FY24 Goal Updates

GOAL #1	Animal Control Reorganization
Objective	Regionalize Animal Control Department
Measurement	Successful regionalization of animal control services
Timing	FY2024
Status Update	Completed

GOAL #2	Caldwell Farm Trail
Objective	To develop Caldwell Farm Trail
Measurement	Successful development of trail
Timing	FY2024-FY2025
Status Update	Legal work completed, trail work to be completed in spring



GOAL #3	Update Road Inventory
Objective	To ensure an accurate inventory of Town roadways
Measurement	Listing of all Town accepted roadways
Timing	FY2024 and ongoing as new information is received
Status Update	Completed with additional research required

GOAL #4	Larkin Dam Removal Project
Objective	Remove Dam
Measurement	Permitting and construction
Timing	1-2 years
Status Update	Permitting submitted

GOAL #5	Position Reorganization
Objective	Expand the Executive Administrator Position
Measurement	Hire Assistant Town Administrator
Timing	FY 2024
Status Update	Hired effective March 2024

GOAL #6	Renegotiate Collective Bargaining Agreements
Objective	Settle Contracts in advance of Annual Town Meeting
Measurement	Execute Teamsters and MassCop Agreements
Timing	FY2024
Status Update	MassCop settled, Teamsters ongoing



FY25 Goals

GOAL #1	Lease Agreement Renewals
Objective	Lease Agreement Renewals
Measurement	Executed Lease Agreements
Timing	FY2025

GOAL #2	Succession Planning
Objective	Succession Planning
Measurement	Create a talent pipeline for the key positions in Newbury
Timing	FY2025 and beyond

GOAL #3	Capital Planning
Objective	Update Capital Plan
Measurement	Capital Plan Document
Timing	2025

GOAL #4	Website Redesign
Objective	Website Redesign
Measurement	New more robust program launched
Timing	1-2 years

GOAL #5	Newbury Elementary School Building Capital Needs Assessment
Objective	To evaluate the facility for potential capital projects
Measurement	Capital Needs Assessment Analysis
Timing	FY 2024-FY2025



GOAL #6	Newbury Landing Evaluation
Objective	To repave and update the Town Landing area
Measurement	Permitting and construction
Timing	1-2 years

Trends/Metrics

See Select Board





Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
ADMINISTRATION & FINANCE					
Admin & Finance Salary & Wages	486,165	519,060	529,269	10,209	2.0%
Tax Title & Foreclosure	13,673	10,000	10,000	-	0.0%
Admin & Finance Expense	61,179	63,291	68,049	4,758	7.5%
Total - Admin & Finance	561,017	592,351	607,318	14,967	2.5%
OUTSIDE AUDIT					
Audit Town Books	25,000	32,000	32,000	-	0.0%
Total - Audit	25,000	32,000	32,000	-	0.0%
TOWN COUNSEL					
Legal Services	108,157	100,000	110,000	10,000	10.0%
Total - Town Counsel	108,157	100,000	110,000	10,000	10.0%
POSTAGE					
Postage Expense	22,347	25,000	27,000	2,000	8.0%
Total - Postage	22,347	25,000	27,000	2,000	8.0%
INSURANCE EXPENSE					
Insurance Expense	183,830	200,104	206,112	6,008	3.0%
Total - Insurance	183,830	200,104	206,112	6,008	3.0%
PROFESSIONAL & TECHNICAL SERVICES					
Professional & Technical Services	142,550	130,000	150,000	20,000	15.4%
Total - Prof. & Tech. Svcs.	142,550	130,000	150,000	20,000	15.4%
FINANCE COMMITTEE					
Finance Committee Salary & Wages	-	-	-	-	n/a
Finance Committee Expense	184	5,000	5,000	-	0.0%
Reserve Fund	34,622	150,000	150,000	-	0.0%
Total - Finance Committee	34,806	155,000	155,000	-	0.0%
HUMAN RESOURCES BOARD					
Human Resources Board Expense	-	500	500	-	0.0%
Total - HR Board	-	500	500	-	0.0%
EMPLOYEE BENEFITS					
Essex Reg. Retirement Assessment	960,298	1,121,739	1,113,039	(8,700)	-0.8%
Unemployment Expense	-	10,000	10,000	-	0.0%
Health Insurance Expense	903,335	984,748	1,030,047	45,299	4.6%
Dental Insurance Expense	34,736	35,899	36,258	359	1.0%
Life Insurance Expense	1,787	2,500	2,500	-	0.0%
Medicare Expense	64,175	72,100	73,542	1,442	2.0%
Total - Employee Benefits	1,964,331	2,226,986	2,265,386	38,400	1.7%



Finance

Contact	Phone & Email	Location
Tracy Blais Finance Director Eva L. Pastor Town Accountant	978-465-0862, ext. 313 accountant@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

The Finance Department is committed to providing polite, courteous, and prompt service to the public and to conducting its duties in strict accordance with all federal, state, and local laws, rules, and regulations. All employees of the Finance Department are expected to perform their responsibilities with the highest level of integrity, the utmost professionalism and in a spirit of cooperation and transparency.

Brief Description of the Department

The Finance Department is responsible for planning, organizing, and directing all financial activities of the Town of Newbury in conformance with Massachusetts General Laws and the Town's by-laws. The Finance Department coordinates and manages the town's budget process, including the formation



of the Annual Capital Improvement Plan, and assists and advises department managers on financial and operation matters. The Finance Department also maintains all personnel records, all municipal contracts and agreements and oversees IT operations for the town. The Finance Department principally supports the Select Board, the Finance Committee, and the Capital Planning Committee, and provides guidance and assistance to other town boards and commissions. The Finance Department consists of four divisions headed by the Town Administrator. The Town Administrator manages and directs the tax collection process, plans, and coordinates the town's financial policies, leads the budget process, and manages the Town's debt service. The Town Treasurer serves as custodian of all town funds and is responsible for cash and investment management. The Collector is responsible for managing the collection of real estate, motor vehicle, boat, and personal property taxes, as well as all other revenues due to the town. The Town Accountant also reports to the Town Administrator and is appointed subject to the approval by the Select Board. The Accountant is responsible for ensuring that all town financial practices are consistent with the general laws of the Commonwealth. The Accountant prepares town financial reports which are submitted to the state Department of Revenue and approves all bills and prepares the payroll and vendor warrants for the approval of the Select Board. In Newbury, the Finance Department is staffed by the Treasurer/Collector, Assistant Treasurer/Collector, Town Accountant, and the Assistant Town Accountant.



Organizational Chart



FY2024 Accomplishments

- Hired and trained Town Accountant
- Developed plan to make bill schedule submittal more efficient and accurate
- Updated ARPA spreadsheet to track grants

FY2024 Goal Updates

GOAL #1	Fixed Assets
Objective	Keep up with Fixed Assets
Measurement	Monthly
Timing	Every warrant
Status Update	Complete

GOAL #2	ARPA Spreadsheets
Objective	Keep up with ARPA spreadsheets
Measurement	Every two weeks
Timing	Every warrant
Status Update	Complete



GOAL #3	1099's
Objective	Mail 1099s
Measurement	yearly
Timing	January 31st
Status Update	Ongoing

GOAL #4	Schedule A
Objective	Schedule A
Measurement	yearly
Timing	November 30th
Status Update	Ongoing

FY25 Goals

GOAL #1	Fixed Assets
Objective	Fixed Assets spreadsheet
Measurement	Every warrant
Timing	Monthly

GOAL #2	ARPA Grants
Objective	ARPA Grants
Measurement	Every warrant
Timing	Bi-weekly

GOAL #3	Schedule A
Objective	Schedule A
Measurement	yearly
Timing	November 30 th



GOAL #4	1099's
Objective	1099s
Measurement	Yearly
Timing	January 31 st

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Track number of calls from department heads regarding monthly expenditure reports	N/A			
Track number of bill schedules returned to department heads	N/A	5	6	

Budget

See Administration



Treasurer/Collector

Contact	Phone & Email	Location
Diane Doyle Treasurer/Collector	978-465-0862, ext. 305 treasurer@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

The Office of the Treasurer/Collector is committed to providing all services in a polite, courteous, and prompt manner to the public while conducting its duties in strict accordance with all federal, state, and local laws, rules, and regulations. All employees are expected to perform their responsibilities with the highest level of integrity, the utmost professionalism and in a spirit of cooperation and transparency.

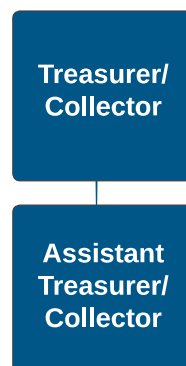
Brief Description of the Department



The Office of the Treasurer/Collector is a two-person department and is responsible for the receipt, disbursement, reporting and investment of all funds of the Town of

Newbury. Such receipts include real estate, personal property, motor vehicle and boat excise taxes. In addition, receipts include all other revenues received as aid or reimbursement from other governmental agencies and individuals paying fees for licenses, permits and services rendered by the Town. The office also serves as the Human Resource office for the administration of Payroll and Benefits.

Organizational Chart





FY23 Accomplishments

- Received CMMC, CMMT re-certification in 2024.

Tax Type	Collected/Abated in		Balance	Collection Rate*
	Issued	FY2023	06/30/2023	
Real Estate	\$18,886.147	\$18,803,862	\$82,285	99.56%
Personal Property	\$335,683	\$334,604	\$1,079	99.67%
Motor Vehicle Excise*	\$1,117,860	\$1,053,681	\$64,179	94.25%
Boat Excise	\$20,772	\$19,211	\$1,561	92.48%

** Factors such as date of issuance and further collection efforts have resulted in additional receipts since June 30, 2023.

FY24 Goal Updates

GOAL #1	Held Benefits Fair
Objective	To provide employees the opportunity to review benefits, retirement and other optional insurance offered by the Town
Measurement	Well attended fair
Timing	May 2023
Status Update	Complete

GOAL #2	Succession Planning
Objective	To prepare the Department for transition over the next 3 to 5 years
Measurement	Complete Procedure and policy manual for the Treasurer Collector Determine Staffing Needs
Timing	FY2024 – FY2026
Status Update	Ongoing



GOAL #3	Hold Land of Low Value Auction
Objective	To sell 4 parcels owned by Town and return parcels in Tax Title to tax roll
Measurement	Sale of Property
Timing	June 2024
Status Update	Ongoing

GOAL #4	Monthly Review of General Ledger Line Items pertinent to Payroll Taxes, Health Insurance and School Assessments
Objective	To ensure that budgeted items are sufficient to cover ongoing expense and to alert the Town Administrator of any projected shortfalls
Measurement	Monthly Reconciliation
Timing	Monthly

FY25 Goals

GOAL #1	Interest Rate Analysis
Objective	Complete an interest rate analysis
Measurement	Submit a complete review to Town Administrator of projected interest and changes in banking
Timing	1 st Qtr FY 2025 (Sept 2024)

GOAL #2	Web Review
Objective	Review website/webpage to improve information and efficiencies
Measurement	Review with Town Administrator
Timing	1 st Qtr FY2025 (September 2024)



GOAL #3	Department Transition Preparation
Objective	To prepare the Department for transition over the next 3 to 5 years
Measurement	Complete Procedure and policy manual for the Treasurer Collector Determine Staffing Needs
Timing	FY2024 –FY2026 Ongoing

GOAL #4	Human Resources – Mineral Enrollment
Objective	Enroll in Mineral (free service through MIIA) to access up to date HR information
Measurement	Quarterly update to Town Administrator
Timing	Ongoing

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Collection Rate of Personal Property, RE, Boat and Motor Vehicle Excise Bills (avg)	97%	96%	98%	98%
Reduce # of banking checks received requiring additional posting work by 50%	New Goal	4%	2%	2%
Improve Staffing Absence Due to Sick Time (currently using 100% of sick time)	100%	100%	50%	On going

Budget

See Administration. The budget for FY2025 shows an increase of 4.83% in the Salary and Wage line from FY2024. The budget for FY2025 shows a 7.52 % increase in the Finance Expense Line from FY2024. A 7.00% increase has been factored in for Softright (collection software) and all other line items remain relatively flat. Efficiencies in some line items offset an estimated 2.5% increase in others. A goal for FY2025 is to review vendor contracts for further cost savings (Lockbox).



Human Resources

Contact	Phone & Email	Location
Tracy Blais Town Administrator Human Resources Director	978-465-0862, ext. 301 administrator@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

It is the mission of The Town of Newbury's Human Resources Board to assist the Town Administration, Town Departments, and the Select Board in their efforts to recruit, develop, motivate, and retain a diverse workforce capable of providing the highest quality of service to the Town.

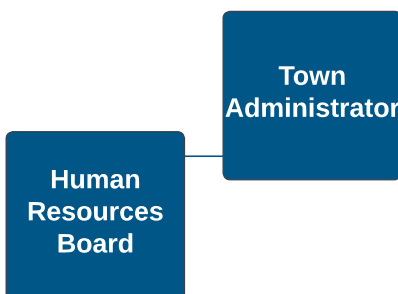
Brief Description of the Department



The Human Resources Board supports the Town Administration and Department Heads in their efforts to keep abreast of the ever-changing landscape of regulatory compliance, employee benefits, compensation, health, safety, wellness, and risk management. In addition, through its two employee members/representatives the

Human Resources Board provides a channel for individual employees to raise any issues (e.g., grievance, ethics, discrimination, workplace safety, etc.) that could undermine the intent of the Board's mission.

Organizational Chart





FY23 Accomplishments

- Created Organization Chart. The IT Department had secured the necessary software to interface with the Town's CIVIC Plus software/Project was postponed until after budget season.
- Held classification subcommittee meetings to review new and revised job descriptions to remain competitive in the job marketplace.
- Worked closely with the Police Chief to address safety, workplace, and ethics issues, physical safety issues were addressed, and the workplace was free from ethics violation and/or harassment.

FY24 Goal Updates

GOAL #1	Hold Classification Subcommittee Meetings to Review New and Revised Job Descriptions
Objective	To review all job descriptions to determine if any need to be re-evaluated (past 10 years)
Measurement	Determine which jobs have not been rated since June 2013
Timing	Complete reviews of those identified in 2024
Status Update	Ongoing

GOAL #2	Attend a Department Manager's Meeting to Assess Workplace Issues and Assist in Creating a Cohesive Work Environment
Objective	To improve the overall efficiency and cooperation among departments
Measurement	Attend one meeting
Timing	June 2024
Status Update	Ongoing

FY25 Goals

GOAL #1	Personnel Policy Review
Objective	Continuously review policies and procedures
Measurement	Update Policy Document
Timing	Annually



GOAL #2	Provide Resources for Personnel Issues
Objective	Provide satisfactory resolution to outstanding issues
Measurement	
Timing	Annually

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Monthly meetings	12	5	7	12
Classification of new/revised and existing job descriptions	4	0	0	--

Budget

See Administration





Assessor

Contact	Phone & Email	Location
Jason DiScipio Principal Assessor	978-465-0862, ext. 318 prin.assessor@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

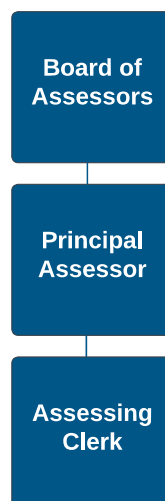
Mission Statement & Departmental Activities

The mission of the assessing office is to discover, list and value all types of properties in the Town of Newbury at a legally correct level of value; to serve the public professionally and courteously; to keep the public informed through various mediums and to work with other governmental organizations to achieve all goals and timely deadlines. The assessing office's functions are further governed by laws and administrative regulations monitored regularly.

Brief Description of the Department

The Assessor's office is responsible for determining full and fair cash valuations and for classifying all property located within the community as of January 1 each year. The Assessor's office is overseen by an elected board, which is responsible for approving valuations, vetting abatement applications, reviewing property tax exemptions, managing the overlay account, and providing new growth estimates during the budget process. Assessors prepare and maintain a property database that lists all taxable and non-taxable properties in the community. Acting as revenue experts within the municipal finance team, we work collaboratively with other local officials to determine the annual property tax rates and participate in local tax policy decisions.

Organizational Chart





FY23 Accomplishments

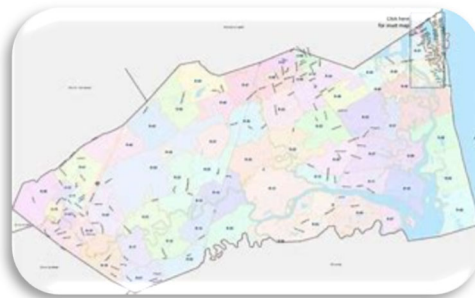
- Stayed on track for cyclical inspections and performed 10% of property inspections.
- Reviewed residential neighborhoods and adjusted assessments as needed.
- Trained assessing clerk on data collections methods.

FY24 Goal Updates

GOAL #1	Work Toward DOR Objectives
Objective	Complete prior to deadline
Measurement	Complete prior to deadline
Timing	Ongoing
Status Update	Ongoing

GOAL #2	Continue to Strive for Highest Level of Customer Service
Objective	Exceed customers/taxpayers' expectations
Measurement	Quick turnaround times
Timing	Ongoing
Status Update	Ongoing

GOAL #3	Administer Assessment Program in Fair and Equitable Manner
Objective	To gain the public's trust and confidence in our efforts
Measurement	Through statistical analysis
Timing	Ongoing
Status Update	Ongoing





FY25 Goals

GOAL #1	Work Toward DOR Objectives
Objective	Complete prior to deadline
Measurement	Complete prior to deadline
Timing	Ongoing

GOAL #2	Continue to Strive for Highest Level of Customer Service
Objective	Exceed customer/taxpayers' expectations
Measurement	Quick turnaround times
Timing	Ongoing

GOAL #3	Administer Assessment Program in Fair and Equitable Manner
Objective	To gain the public's trust and confidence in our efforts
Measurement	Through statistical analysis
Timing	Ongoing

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Timely setting of the tax rate	Done timely	Done timely	Done timely	Done timely
Abatement applications received (below average is a positive)	Below average	Below average	Below average	Below average



Valuation

RESIDENTIAL REAL ESTATE	\$2,488,299,163
COMMERCIAL, INDUSTRIAL & PERSONAL PROPERTY	\$111,674,824
<u>TOTAL VALUATION</u>	<u>\$2,599,973,987</u>

Appropriations & Assessments

TOWN APPROPRIATIONS	\$25,408,520.43
OTHER AMOUNTS TO BE RAISED	\$15,068.00
STATE AND COUNTY CHERRY SHEET CHARGES	\$161,422.00
OVERLAY	\$195,860.22
<u>TOTAL AMOUNT TO BE RAISED</u>	<u>\$25,780,870.65</u>

Estimated Receipts

STATE	\$1,254,557.00
LOCAL	\$2,516,577.00
FREE CASH	\$1,280,539.43
OTHER AVAILABLE FUNDS	\$761,397.00
<u>TOTAL ESTIMATED RECEIPTS</u>	<u>\$5,813,070.43</u>

Taxes for County, State & Town

RESIDENTIAL REAL PROPERTY	<u>\$19,110,137.57</u>
COMMERCIAL, INDUSTRIAL & PERSONAL PROPERTY	\$857,662.65
<u>TOTAL TAX LEVY</u>	<u>\$19,967,800.22</u>

Number of Parcels

REAL ESTATE	3298
PERSONAL PROPERTY	383
EXEMPT	269
<u>TOTAL NUMBER OF TAXABLE PARCELS</u>	<u>3950</u>



Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
ASSESSORS					
Assessors' Stipend	8,500	8,500	8,500	-	0.0%
Assessor's Salary & Wages	143,545	145,415	149,594	4,179	2.9%
Assessor's Vehicle Allowance	1,200	1,200	3,000	1,800	150.0%
Assessor's Expense	41,300	49,400	47,300	(2,100)	-4.3%
Total - Assessors	194,545	204,515	208,394	3,879	1.9%



Town Clerk

Contact	Phone & Email	Location
Gretchen Girard Town Clerk	978-465-0862, ext. 315 townclerk@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

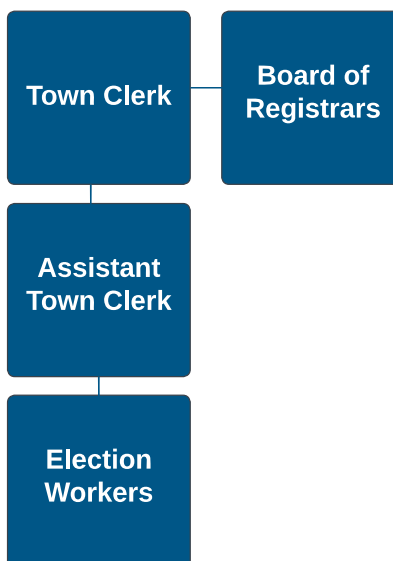
Mission Statement & Departmental Activities

The mission of the Town Clerk is to serve as the official record keeper for Town Meeting, Vital Records, and to oversee all elections to ensure they are held in accordance with all state and federal laws. The Town Clerk's Office is often considered the doorway to local government.

Brief Description of the Department

The Town Clerk's office responds to inquiries from the public as well as from other departments, boards, and committees. The Clerk's Office issues state licenses and permits, including marriage licenses, shellfish/crab/eel permits, dog licenses, fuel storage licenses, business certificates and renewals, and certified requests for public documents. The Town Clerk's Office administers the oaths of office and maintains appointments and resignations of all Town Officials.

Organizational Chart





FY23 Accomplishments

- Completed historic documents preservation project utilizing ARPA funds.
- Moved documents out of storage unit and purchased locked cabinets in our workspace and reduced the cost of renting a storage unit.
- Instituted more efficient shellfish permitting system.
- Participated in the Poll Pad training, mastered the process, and trained workers.
- Improved department processes by reviewing each cycle of licenses and permits to see if new processes work for the office.

Statistics

- Census: Forms were mailed in January to 3,154 Newbury households
- Total number of residents as of December 31, 2023, was 6,846 including 5656 registered voters
- Vital Statistics: (Calendar year 2023)
- Births: A total of 48 births were recorded, 32 male and 16 females
- Marriages: There were 16 marriages recorded
- Deaths: There were 56 deaths recorded

Permits and Licenses

- Parking Permits: 2473 Parking Permits were issued in 2023
- Dog Licenses: A total of 1243 Dog Licenses were issued in 2023 along with 8 Kennel Licenses
- Clam Permits:
 - Resident: 3 One-day permits, 29 Season permits, 16 Senior, 9 Veteran
 - Non-Resident: 25 One-day Permits
 - Commercial: 48 Permits (Includes 2 Jr./Sr. permits)

Meetings and Elections

Annual Town Election: May 9, 2023 – 1,737 ballots cast. Pct. 1 896 Pct. 2 841

Annual Town Meeting: April 25, 2023 - 486 registered voters attended.





FY24 Goal Updates

GOAL #1	Historic Documents
Objective	Preservation of Historic Documents
Measurement	Process of RFB
Timing	Contract was accepted
Status Update	Books have been transported to Kofile's Lab

GOAL #2	Poll Pad Training
Objective	To participate in Poll Pad Training
Measurement	Pass training onto Poll Workers
Timing	Last Local Election FY 24
Status Update	Poll Pads were successfully used at Town Meeting and Local Election

FY25 Goals

GOAL #1	Presidential Election
Objective	To carry out a successful Presidential Election
Measurement	Attend Clerk Conferences and online trainings
Timing	Current through November 2024

GOAL #2	Departmental Efficiency
Objective	Continue to improve efficiency in the department
Measurement	Taking less time on each task
Timing	Ongoing



Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Elections	1 Local Election	1 Local Election	Presidential Primary Local Election Whittier Election	State Primary Presidential Election Local Election
Dog Licenses	1400	1400	Static	Static

Elections will be the main focus in 2024 with Presidential Primary, Town Meeting, Town Election, and the Presidential Election in November. FY2025 Election budget has been increased by 6000.00. Each facet of elections has increased, and we have been over budget in the last election cycle. With the volume of mail-in ballots expected I will be needing more support from my Assistant. I will be purchasing secure ballot storage for ballots transported from location to location. The Town Clerk's budget was increased by \$1000.00 due to the costs increasing with City Hall Systems with the Dog and Parking modules.

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
TOWN CLERK					
Town Clerk Salary & Wages	99,164	99,516	99,670	154	0.2%
General Code Updates	2,600	10,500	10,500	-	0.0%
Records Preservation	5,100	5,100	5,400	300	5.9%
Town Clerk Expense	12,608	12,500	14,000	1,500	12.0%
Total - Town Clerk	119,472	127,616	129,570	1,954	1.5%
ELECTIONS					
Elections	19,629	18,000	24,000	6,000	33.3%
Total - Elections	19,629	18,000	24,000	6,000	33.3%
REGISTRARS					
Registrars of Voters Salaries	800	800	800	-	0.0%
Total - Registrars	800	800	800	-	0.0%



Planning Board / Department

Contact	Phone & Email	Location
Martha Taylor Planning Director	978-465-0862, ext. 312 planningboard@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Board and Departmental Activities

The mission of the Planning Board is to be actively involved with all aspects of land use within the Town, including regulation of the Subdivision Control Law and Newbury's Zoning By-Law. The Board continuously reviews the Town's Zoning By-law for improvements and amendments to meet the demands of the Town and its growth patterns. The Planning Department supports the work of the Planning Board as well as takes the lead on or participates in other Town and regional initiatives that are not specifically the responsibility of the Planning Board.

Brief Description of the Planning Board Responsibilities

The Newbury Planning Board is responsible for:

- Updating the Town's Master Plan
- Holding Public Hearings and making recommendations on proposed Zoning By-Laws and By-Law amendments
- Determining if a plan is exempt (ANR) from State Subdivision Control Law
- Adopting Subdivision Rules and Regulations
- Review and Approval or Disapproval of Subdivision Plans
- Review and Approval or Disapproval of certain Special Permit Applications
- Review and Approval of Site Plan Review Applications

Brief Description of the Planning Department Responsibilities

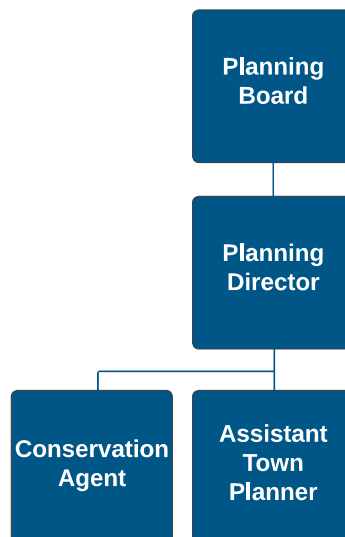
The Planning Director and Assistant Planner are responsible for:

- Providing support to the Planning Board for all the activities listed above, including:
 - Serving as the initial point of contact for all applications that come before the Board
 - Communicating with applicants and consultants throughout the review and approval process
 - Coordinating review of applications, plans, and projects by other Town Departments and Committees and the Planning Board's consulting engineers



- Managing administrative responsibilities for the Board and the Department
- Leading and participating in long-range Town and regional planning activities, including:
 - Updating the Hazard Mitigation Plan
 - Updating the Housing Production Plan
 - Updating the Open Space and Recreation Plan
 - Implementing Newbury's Master Plan
 - Coordinating Newbury's segment of the Border to Boston Trail and participating in other regional trail initiatives
 - Long- and short-term planning for Town facilities
- Researching grant opportunities and applying for grants to support Town projects

Organizational Chart



FY23 Accomplishments

- In coordination with Town Counsel, began full review and revision of Town's Zoning By-Law.
- Continued work on comprehensive Master Plan 2023-2035 Update with consultant and numerous Town staff, boards, committees, and commissions.
- Began work with MVPC staff on update of Newbury's Housing Production Plan (HPP)
- Identified and applied for grants for funding construction of the Parker Street Trail Connection, a segment of the Clipper City Rail Trail (DCR/Mass Trails Grant and Shared Streets & Spaces Grants). Construction of the trail segment was completed and opened to the public in the Spring of 2023.
- Worked with the support of MVPC staff to compile materials needed for Newbury's application to the MA Department of Energy Resources' Green Communities Program.



FY24 Goal Updates

GOAL #1	Develop Zoning By-Law and Guidelines/Design Standards to Achieve Compliance with Requirements of MGL c. 40A, s.3A, MBTA Communities Multi-Family Zoning
Objective	To achieve compliance with the requirements of MGL c. 40A, s.3A, MBTA Communities Multi-Family Zoning to achieve greater housing diversity in Newbury and remain eligible for certain grant programs
Measurement	Engage consultant for technical assistance (MassHousing Partnership 3ATA technical assistance) Identify district(s) and zoning strategy; develop zoning & design standards/guidelines Hold public hearings & prepare article for Town Meeting Warrant
Timing	Start March 2023; end May 2024 (Note: Newbury's compliance deadline is December 31, 2025; however, we are aiming to put this zoning on the Warrant for the April 2024 Town Meeting.)
Status Update	In process – In Fall of 2023 the Planning Board identified areas within Town to be included in an MBTA Communities Multi-Family Overlay District and are preparing a zoning by-law for inclusion on the Warrant for the April 2024 Annual Town Meeting

GOAL #2	In coordination with Town Counsel, Conduct a Full Review and Revision of the Town's Zoning By-Law and Develop Zoning By-Law Amendments
Objective	To address specific deficiencies in the By-Law identified during implementation of particular by-laws or provisions
Measurement	Complete recodification of Zoning By-Law Hold public hearings and prepare article for Town Meeting Warrant
Timing	Completion originally targeted for end of FY2024
Status Update	In progress – anticipated to be completed for April 2025 ATM (Note: Moved to FY25 goals)



GOAL #3	Develop Additional Specific Zoning Amendments Identified by the Planning Board, ZBA, Building Commissioner, and Town Counsel
Objective	To address specific deficiencies in the By-Law identified during implementation of particular by-laws or provisions or zoning amendments which should be presented separately from general by-law revision
Measurement	Hold public hearings and prepare articles for Town Meeting Warrant
Timing	Ongoing; target for April 2024 Annual Town Meeting
Status Update	In addition to the proposed MBTA Communities zoning article noted above, the Planning Board is proposing an article for the ATM 2024 warrant to expand the Wireless Tower District

GOAL #4	Begin Implementation of Actions Identified in the Master Plan Update Implementation Plan
Objective	To implement by-laws, policies, and procedures to support goals identified regarding the long-term physical development of the Town
Measurement	To be determined based on final Master Plan Implementation Plan
Timing	Ongoing starting July 2024, based on level of priority identified in the Master Plan Implementation Plan
Status Update	Final writing, design, and editing of the Master Plan were done with the support of consultant Emily Innes in the Spring, Summer, and Fall of 2023. There was extensive outreach in the Summer and Fall of 2023 (including a mailing to all resident, public forums, public surveys, and PB and Select Board review in public meetings). Master Plan was completed in fall 2023 and adopted by the Planning Board on November 8, 2023. Discussions to be held with the Select Board regarding establishment of an Implementation Committee. (Note: Move implementation of the Master Plan to FY25 goal.)



GOAL #5	Update Newbury's Housing Production Plan (with MVPC, in Conjunction with Update of Regional Housing Production Plan)
Objective	To develop goals and strategies to encourage development of diverse and affordable housing in Newbury
Measurement	Completion of Housing Production Plan Update
Timing	In progress - target completion date June 2024
Status Update	Staff and Planning Board have been working with MVPC on review and updates of the Newbury HPP throughout the Summer and Fall of 2023. A public forum was held in October 2023, and a second forum will be held in late January 2024. HPP Update is on track to be completed in June 2024.

GOAL #6	Explore and Develop Creative Alternatives for Increasing Affordable Housing Options in Town (in addition to Goal #5)
Objective	To identify mechanisms to increase the Town's inventory of affordable housing
Measurement	Develop proposals for Select Board and/or Town Meeting Review & Approval
Timing	1 to 2 years
Status Update	Being done in conjunction with update of HPP and planning for MBTA Communities Multi-Family Zoning compliance. Planning Staff have been meeting with affordable housing stakeholders and partners throughout the year and are participating in the Greater Newburyport Regional Housing Choice Coalition project, an initiative funded by the municipal assistance program at CHAPA (Citizen's Housing & Planning Association). Following completion of the HPP, specific strategies will be pursued in FY2025

GOAL #7	Identify Grant Opportunities and Prepare Grant Applications for Town Projects in Need of Funding
Objective	To procure revenue to support identified infrastructure and planning projects
Measurement	Submission of grant applications
Timing	Ongoing
Status Update	Planning staff are monitoring grant opportunities to be pursued for FY25.



GOAL #8	Complete Requirements for Green Communities Designation
Objective	To apply for designation as a Green Community and become eligible for grant funding to support energy efficiency initiatives
Measurement	Submission of Green Communities Designation Application
Timing	In progress; application submission Fall 2023
Status Update	Complete – Application was submitted to the State in December 2023. Assuming the Town receives Green Communities Designation, next step will be to identify a project or projects for the Designation Grant

GOAL #9	Review Planning Board Fee Schedule and Revise as Appropriate
Objective	To ensure that Newbury's application fees are consistent with those of other communities in order to increase revenue as appropriate and offset some of the time spent on application review and approval
Measurement	Update fee schedule
Timing	6 months
Status Update	Not started; to be done in FY25

GOAL #10	Update 2009 Open Space and Recreation Plan
Objective	To update Newbury's Open Space and Recreation Plan (OSRP) consistent with Massachusetts DCS requirements, to make Town eligible for DCS grant programs
Measurement	Completion and approval of updated OSRP
Timing	FY2024
Status Update	The Open Space Committee reconvened in January 2024. Staff will be supporting the Committee in the Spring of 2024, seeking additional citizen engagement and working to develop goals for the Open Space program for FY2025, which may include updating the OSRP



FY25 Goals

GOAL #1	Coordination of all Planning Board Permit Applications and Management of Administrative Tasks for Planning Department
Objective	Provide professional and responsive support for all public inquiries and projects and timely completion of all administrative functions for the Planning Board's responsibilities
Measurement	All Planning Board and Department administration completed efficiently, e.g. PB minutes completed and updated; MIMAP data current and regularly updated; website kept current; PB members educated and supported
Timing	Ongoing

GOAL #2	Recodification of Zoning By-Law (carried over from FY24)
Objective	Review the Town's Zoning By-Law and develop a prioritized list of needed zoning by-law amendments
Measurement	Complete review process in conjunction with Town Counsel and relevant department directors and boards; prepare list of prioritized amendments developed and develop amendments to be proposed for adoption at Town Meeting.
Timing	In progress; target completion for April 2025 Annual Town Meeting

GOAL #3	Begin Implementation of 2023-2035 Master Plan Update
Objective	Develop Town-supported process for effective implementation of the Master Plan's Implementation Plan
Measurement	Implementation Committee formed with representation from all relevant stakeholder groups, departments, boards, and committees; regular meetings held to prioritize actions and track progress in publicly transparent ways
Timing	Committee formed by Fall 2024; ongoing activity to 2035



GOAL #4	Reactivate Open Space Committee (OSC) and Complete Update of Town's Open Space and Recreation Plan (OSRP)
Objective	Partner with Conservation Commission and Conservation Agent, Recreation Committee, and others to engage citizens in ongoing open space planning and stewardship of municipally owned open space; update OSRP and receive State approval to assure Town's eligibility for State grant programs
Measurement	OSC membership expanded; OSRP updated and approved by the State
Timing	July 2024 (appointments made by SB for FY'25 membership); June 2025 (Revised OSRP completed and approved by State)

GOAL #5	Reactivate Border to Boston (B2B) Trail Committee and Move Municipal Trail Projects Actively Forward
Objective	Partner with B2B trail stakeholders (residents/users, MassDOT, Coastal Trails Coalition, neighboring municipalities) to move forward multi-modal trail projects
Measurement	Execution of amended and/or new contracts with MassDOT and consultants as needed; re-initiation of design work on the Georgetown North/Byfield segment of the B2B trail, in accordance with revised scope and schedule. Layout, schedule, and timeline developed and clarified for B2B trail segments in Newbury between Byfield and Newburyport.
Timing	July 1, 2024 and ongoing

GOAL #6	Complete Plum Island Turnpike Feasibility Study (FLAP Grant)
Objective	Partner with Newburyport and Parker River/US Fish & Wildlife Service to complete Plum Island Turnpike Feasibility Study funded by FLAP Grant (awarded to Newburyport)
Measurement	Completion of Plum Island Turnpike Feasibility Study funded by FLAP Grant
Timing	July 1, 2025 Completion



GOAL #7	Reactivate Municipal Vulnerability Program (MVP) Committee and Complete MVP 2.0 Planning
Objective	To reactivate Newbury's engagement in climate resiliency planning and renew eligibility for MVP Action Grants
Measurement	Citizens appointed to join staff on the MVP committee; State grant awarded for MVP 2.0 planning
Timing	Citizens appointed by July, 2024; MVP 2.0 planning completed July 2025

GOAL #8	Begin Implementation of Housing Production Plan Actions
Objective	Implement strategies identified in 2024 HPP update to develop affordable housing and preserve housing choice for current and future residents
Measurement	Engagement of broader coalition of residents, committees, and partners in active preservation and production of housing
Timing	State approval of HPP (Summer 2024); ongoing implementation of strategies

GOAL #9	Develop Plan for Municipal Multi-modal Transportation Priorities
Objective	Prioritize sidewalk and bike safety projects through inter-departmental collaboration internally and with support from external stakeholders and projects (MVPC, Vision Zero, Safe Routes to School, MassDOT etc.)
Measurement	Plan finalized and approved; funding opportunities identified
Timing	Fall 2024

GOAL #10	Represent Newbury in Regional Planning Projects and Partnerships
Objective	Assure Newbury has a voice and a presence in regional planning projects, partnerships, and initiatives
Measurement	Engagement in: PIE-Rivers Partnership, Mass Bays' 8 Towns & Great Marsh Committee, Newburyport Resiliency Committee, Greater Newburyport Housing Choice Coalition, and regional plans such as Hazard Mitigation, Vision Zero, Housing Production, etc.
Timing	Ongoing



GOAL #11	Support Municipal Planning for Municipal Facilities
Objective	Support town-wide efforts with land use and planning components, e.g. new Town Hall, solar panels on landfill, COA space search, use and disposition of town-owned property, etc.
Measurement	Progress is made on complicated municipal facility projects
Timing	Ongoing

GOAL #12	Update Flood Hazard Overlay District Section of Zoning Bylaw
Objective	The effective dates for the new FEMA Flood Insurance Rate Maps (FIRM) and Flood Insurance Studies (FIS) for Essex County will be June/July 2025. Communities are required to update their local regulations by the effective date of the FIRM and FIS.
Measurement	Bylaw is revised and adopted at Town Meeting
Timing	Annual Town Meeting – Spring 2025





Trends/Metrics

Description	FY2022	FY2023	FY2024 (1 st and 2 nd Qtr.)	FY2025* (Target)
ANR Plans Received and Endorsed	2	7	1	2
Site Plan Review Applications Received	1	1	0	4
Special Permit Applications Received (incl. common driveway special permits)	1	3	1	0
OSRD Special Permit Applications Received	0	0	0	0
Definitive Subdivision Plan Applications Received (incl. modification requests)	0	1	0	0
Preliminary Subdivision Plan Applications Received	0	0	0	0
Public Hearings Opened	2	4	0	4
Public Hearings Closed/Decisions Issued (incl. hearings continued from previous years)	3	1	0	4
Application Fees	\$1,150	\$9,500	\$200	\$3,600

**Numbers are totally dependent on development activity in town. These target numbers are based on applications that we currently anticipate receiving.*

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
PLANNING BOARD					
Planning Board Stipend	6,358	6,500	6,500	-	0.0%
Planning Salary & Wages	129,639	170,640	174,242	3,602	2.1%
Pictometry, MIMAP, Assessor's Maps	7,805	9,430	9,430	-	0.0%
Planning Expense	5,945	7,630	7,775	145	1.9%
MVPC Dues	2,750	2,563	2,627	64	2.5%
Total - Planning Board	152,497	196,763	200,574	3,811	1.9%



Historical Commission

Contact	Phone & Email	Location
Channing Howard Chairman	978-465-0862 historicalcomm@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

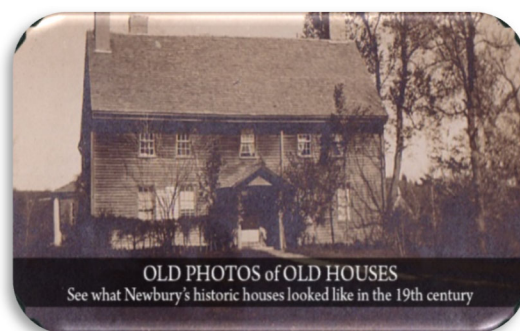
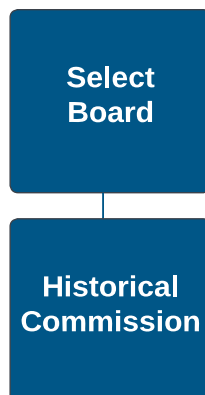
Mission Statement & Departmental Activities

To protect and preserve the Town of Newbury's vast historical and cultural resources for present and future generations.

Members: Channing Howard, Chair; Lon Hachmeister, Treasurer; Janice Forrest, Secretary/Clerk, Eva Jackman, Rebecca Fuller, and Rich Morin; **Associate member:** Nancy Thurlow



Organizational Chart





Year In Review

The Historical Commission is working with MA Historical Commission on our Inventory of historic houses. We have an Excel spreadsheet MACRIS updates, as we identify owner/house name to match Street names given. We continue to work with dedication and to help preserve the historical essence of our Town. We are also compiling a list of all houses/land with a Preservation Restriction and/or Conservation Restriction.

The Lower Green Schoolhouse, built in 1877, was opened weekends between Memorial Day and Labor Day, and continued with Sundays only through Columbus Day. We welcomed over 204 visitors, many of whom are active or retired teachers. They are always happy to see that our one room schoolhouse is open to explore. We thank the Historical Commission members who give of their time, energy, and knowledge to keep this wonderful treasure open for the season. The Schoolhouse is currently in need of roof repair/replacement, window repair, and exterior painting. We are hoping to get these items taken care as soon as possible.

The Historical Commission Website, www.Newbury1635.org features hundreds of old photographs, postcards, historical information, and resources. We are pleased that this site is available to offer an interesting array of materials for anyone researching or exploring our town's history. Rebecca Fuller, one of our members, revised and updated the site and will continue to add information as it becomes available.

Newbury Gift Items are for sale at the Lower Green Schoolhouse. We have postcards, notecards, and local books available for our many visitors.

Historical Gifts/Donations are often made in memory of a lost loved one. We are always grateful to be given these glimpses into our town's long history and thank each family for entrusting us to preserve these artifacts. We received several items again this year.

Demolition Delay By-law (DDB) - This By-law will enable us to preserve and protect our significant historic structures for the current and future residents of our historic town. The HC is going to look at increasing the time period of the delay and changing the dates of the buildings. We work with both the Planning Board and Building Commissioner to review all requests received that trigger the By-law. The Historical Commission is involved in ongoing research and continuing education about the DDB to streamline the process. We work through Permit Link with Inspectional Services and with the Planning Director/MVPC Commissioner, Martha Taylor.

Archiving & Preservation is extremely important and is one focal point of our attention. We are exploring all venues available for the best ways to preserve our historic landscape, houses, and our delicate and irreplaceable historic documents. Town record document preservations are handled by Town Clerk's Office.

We worked on preserving the Father (Witch) stone at 15 Coleman Rd with Planning Director, Martha Taylor, the Planning Board, and Tom Zahouriko, the developer of the subdivision. The stone has been protected with landscaping and metal poles to ensure this 1723 object is protected. We are also waiting for the MHC and the *Support the Pink House* group to finalize plans for the future of the Pink House on the Newburyport Turnpike.



Sails and Trails: We enjoyed being a part of this event. The schoolhouse had at least 20 visitors, as some folks do not sign the book.

We are seeking new members to complete our Commission. We are especially searching for an architectural historian to join and/or assist us. We usually meet on the 2nd Thursday of the month at 7:00 pm. We have one vacancy. We suggest people who are interested in joining attend a few meetings, to see if they are interested in our work for the Town.

Respectfully submitted,
Janice Forrest
Secretary/Clerk

FY23 Accomplishments

- Reviewed Lower Green Schoolhouse including Windows repair; roof replacement; upgrade alarm system; outside painting; door repairs; locks; assess properties and facilities usage – continued to next year
- Reviewed and updated 1635 website – not launched yet
- Discussed DDB including Increase delay to 2 years; write new bylaw
- Increased visitation at the 1877 schoolhouse by participating in Sails & Trails & offered extended opening for Town Day

FY24 Goal Updates

GOAL #1	Update Lower Schoolhouse
Objective	Update Lower Green Schoolhouse including Windows repair; roof replacement; upgrade alarm system; outside painting; door repairs; locks; assess properties and facilities usage
Measurement	Bids, grants, in-house costs as needed
Timing	2024-2025
Status Update	Continue to 2025

GOAL #2	Update DBD
Objective	Update DDB including Increase delay to 2 years; change wording from 1820 or prior to 100 years or older; write new bylaw; present at Town Meeting for approval
Measurement	Compare with other cities/towns
Timing	2024-2025
Status Update	Continue to 2025



GOAL #3	Review ADA Schoolhouse Requirements
Objective	Review ADA requirements for 1877 Schoolhouse
Measurement	Will need DPW to review space and building costs
Timing	Ongoing
Status Update	Continue to 2025

FY25 Goals

GOAL #1	Update Lower Green Schoolhouse
Objective	Update Lower Green Schoolhouse including Windows repair; roof replacement; upgrade alarm system; outside painting; door repairs; locks; assess properties and facilities usage. Review ADA requirements
Measurement	Bids, grants, in-house costs as needed
Timing	2024-2025

GOAL #2	Update DDB
Objective	Update DDB including Increase delay to 2 years; change wording from 1820 or prior to 100 years or older; write new bylaw; present at Town Meeting for approval
Measurement	DBD Updates
Timing	2024-2025

GOAL #3	MACRIS Update
Objective	Add to and update preservation information on MACRIS, including Update list of historic houses, objects, etc.
Measurement	Updated preservation information
Timing	Ongoing process

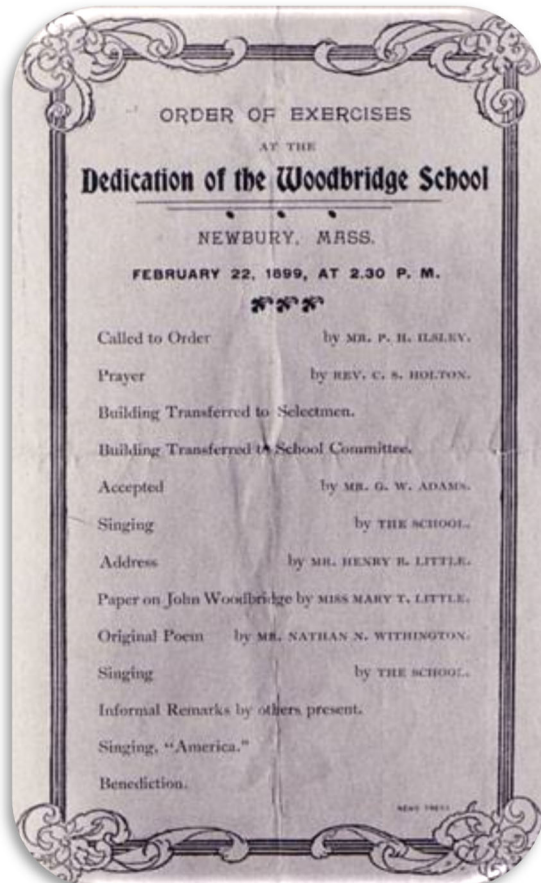


Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 Target
Meet Monthly, exception: not usually in December		Ended in June 2023		

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
HISTORICAL COMMISSION					
Historical Salary & Wages	3,252	5,000	5,500	500	10.0%
Historical Expense	1,951	1,800	2,000	200	11.1%
Total - Historical Commission	5,203	6,800	7,500	700	10.3%





Police

Contact	Phone & Email	Location
Patricia A. Fisher Chief of Police	978-462-4440, ext. 105 p.fisher@newburypolice.com	Police Station 7 Morgan Ave. Newbury, MA 01951

Mission Statement & Departmental Activities

The Newbury Police Department promotes public safety through service, integrity, and professionalism, with the mission of:

1. Preventing and reducing crime
2. Enhancing traffic safety through education and enforcement
3. Safeguarding property
4. Protecting individual rights

Brief Description of the Department

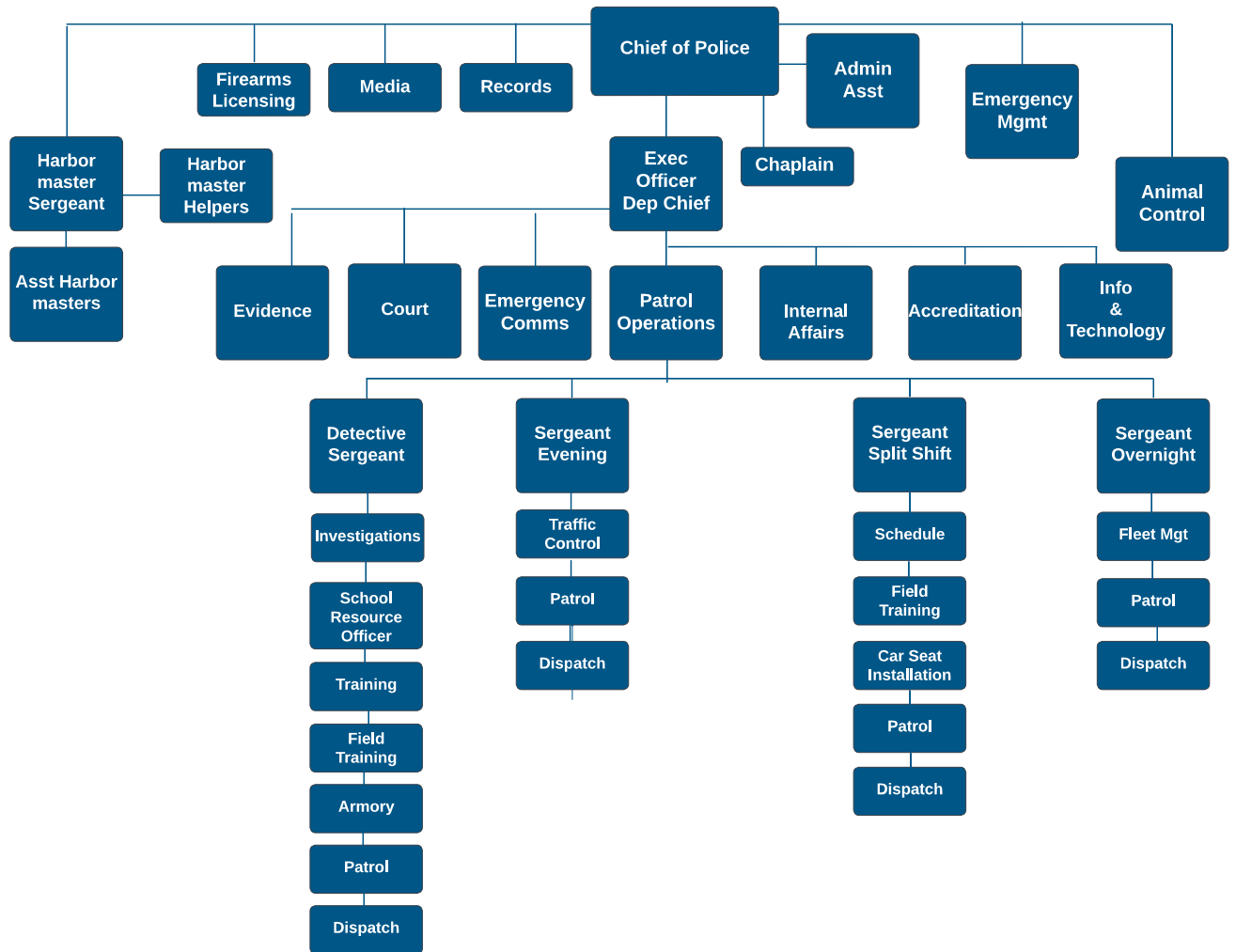
Primary Functions:

1. Enforce local and state laws
2. Prevent crime
3. Provide emergency response
4. Provide support services and referrals





Organizational Chart



FY23 Accomplishments

- Transitioned from a part-time Communication Center, that has a history of high turnover, into a full time Communication Center to address staffing concerns
- Trained and retained three (3) full time Emergency Communication Dispatchers and at least three (3) part time Emergency Communication Dispatchers
- Increased training opportunities for officers with minimal impact to taxpayers by utilizing the training room and offering the facility to law enforcement training companies for seats in classes in lieu of cost to room
- Hosted at least four (4) trainings that offer free Newbury PD staff attendance
- Promoted and hired replacements subsequent to recent retirement. Promoted a Chief, Deputy Chief, Detective Sergeant, Sergeant, and Patrol



- Improved Information & Technology Division. Transitioned to a more effective budgeting program. Transitioned to a more effective invoicing program. Improve consistency with Dispatch video wall
- Added additional community initiatives that encourage positive engagement between citizens and population. Added two community programs
- Increased Full-Time Staffing to accommodate (1) Dispatcher, (1) Patrol Sergeant and at least (1) full-time patrol officer on each shift. Resultant of legislative POST Reform changes, and the decertification of reserve officers, Newbury PD is losing reserve officers

FY2024 Goal Updates

GOAL #1	COA Initiatives
Objective	Coordinate with the Newbury Council on Aging to find ways to engage with the senior citizens in the Town of Newbury
Measurement	Number of “Coffee with a Cop” and educational presentations made to senior citizens
Timing	FY 2024
Status	FY 2024 2 nd Q completed 3

GOAL #2	Cross Training with Rowley
Objective	Conduct cross training with Rowley Police Department at Triton so that both communities officers are familiar with the layout of the regional school
Measurement	Trainings conducted
Timing	FY 2024
Status	Pending



GOAL #3	POST Compliance
Objective	Ensure all officers working for the Newbury Police Department are POST compliant with trainings and certifications
Measurement	Post CERTIFICATION obtained and maintained Officer trainings completed before end of fiscal year and updated into ACADIS
Timing	By June 30, 2024
Status	

FY25 Goals

GOAL #1	Personnel and Hiring
Objective	Fill the full-time officer vacancy (x1), bringing us to 12 full time sworn
Measurement	Successful hire, pending budget approval
Timing	FY2025

GOAL #2	Post Compliance
Objective	Ensure all officers working for the Newbury Police Department are POST compliant with trainings and certifications
Measurement	Post CERTIFICATION obtained and maintained Officer trainings completed before end of fiscal year and updated into ACADIS
Timing	June 30, 2024

GOAL #3	COA Initiatives
Objective	Coordinate with the Newbury Council on Aging to find ways to engage with the senior citizens in the Town of Newbury
Measurement	Coffee with a cop Articles written for COA Newsletter Other engagement efforts made in partnership with COA
Timing	June 30, 2024



Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Community Engagement Initiatives	5	5	3	5
Hosted Law Enforcement Trainings	0	5	3	5
IMC logged calls	21,255	27,442	13,458	28,000

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
POLICE DEPARTMENT					
Police Salary & Wages	1,098,609	1,288,881	1,320,396	31,515	2.4%
Police Other Administrative Wages	16,496	20,400	20,808	408	2.0%
Police Expense	181,720	191,874	196,671	4,797	2.5%
Emergency Management Expenses	5,117	10,000	10,000	-	0.0%
Police Capital Outlay	47,835	61,430	10,000	(51,430)	-83.7%
Total - Police Department	1,349,777	1,572,585	1,557,875	(14,710)	-0.9%
ANIMAL CONTROL					
Animal Control Stipend	7,845	-	-	-	-
Animal Control Assessment	594	50,000	52,783	2,783	5.6%
Total - Animal Control	8,439	50,000	52,783	2,783	5.6%



Parking Clerk

Contact	Phone & Email	Location
Susan Noyes Parking Clerk	978-462-4440, ext. 260	Police Department 7 Morgan Ave. Newbury, MA 01951

Mission Statement & Departmental Activities

The Parking Clerk works in accordance with Massachusetts General Law Chapter 90, Section 20A which mandates that the Clerk shall supervise and coordinate the processing of parking violations and the collection of fines. The Clerk works closely with the Police Department and the seasonal Code Enforcement Officers to ensure a fair and equitable practice for parking violations. The Clerk also serves as the Hearing Officer for the appeal of parking tickets.

Brief Description of the Department

The Parking Clerk works in accordance with Massachusetts General Law Chapter 90, Section 20A which mandates that the Clerk shall supervise and coordinate the processing of parking violations and the collection of fines. The Clerk works closely with the Police Department and the seasonal Code Enforcement Officers to ensure a fair and equitable practice of parking violations. The Clerk also serves as the Hearing Officer for the appeal of parking tickets.

Organizational Chart





FY23 Accomplishments

- Identified possible Parking online apps for purchase of parking spaces within a certain time frame.
- Work with PD & DPW on ways to mark parking spaces and line areas where no parking permitted.



FY24 Goal Updates

GOAL #1	Parking Apps and Kiosk Research
Objective	Identify potential online apps or kiosk type for purchase of parking spaces that are valid for a specified period of time
Measurement	Making progress on above to choose products
Timing	2024
Status Update	Have evaluated a couple, need to continue identifying options

GOAL #2	Marking Parking Spaces & Lines
Objective	Work with PD and DPS on ways to mark parking spaces and line areas where no parking is permitted.
Measurement	Progress with marking parking spaces and line areas
Timing	2024
Status Update	Met with PD and DPW in the fall, faded signage and lining options will be assessed in the early spring, prior to Memorial Day

FY25 Goals

GOAL #1	Parking Apps and Kiosk Research & Implementation
Objective	Continue to Identify potential online apps or kiosk type stations that allow for the purchase of parking spaces (for a specified period of time)
Measurement	Making progress on above to choose and implement products
Timing	FY2025



GOAL #2	Signage and Linage Updates
Objective	Continue to meet with PD and DPS on addressing faded signage and the lining of existing areas, on PI and Town Ramp.
Measurement	Updating signage and linages as needed
Timing	FY2025

GOAL #3	Parking Violations
Objective	Assess need to acquire new Parking Violations
Measurement	Progress in this area
Timing	FY2025

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
PARKING CLERK					
Parking Clerk Stipend	5,000	5,000	5,000	-	0.0%
Parking Clerk Expense	-	3,000	3,000	-	0.0%
Total - Parking Clerk	5,000	8,000	8,000	-	0.0%



Harbormaster

Contact	Phone & Email	Location
Patricia Fisher Chief of Police/Harbormaster	978-462-4440, ext. 105	Newbury Police Department 7 Morgan Avenue Newbury, MA 01951

Mission Statement & Departmental Activities

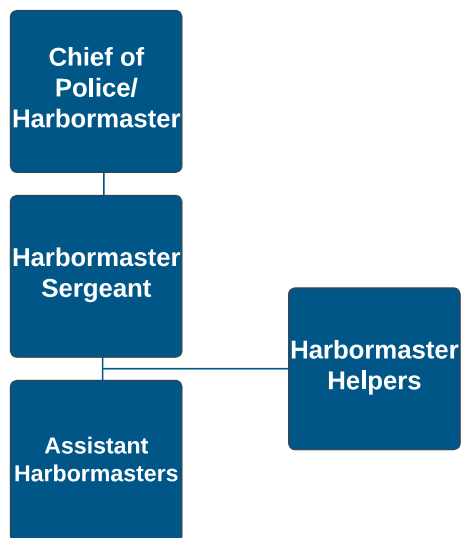
The Newbury Harbormaster Department is committed to serving the boating community with courtesy and professionalism.

Brief Description of the Department

During peak boating season, Assistant Harbormasters conduct patrols of the waterways to ensure a safe day of boating for all. The primary goals of the Harbormaster programs are to:

- Oversee the permit and mooring registrations of boats who dock in Newbury
- Maintain mooring waiting list
- Patrols waterways to ensure boater safety
- Enforce town by-laws and state regulations
- Work in conjunction with U.S Coastguard, Massachusetts Environmental Police, local police, fire, and EMS

Organizational Chart





FY23 Accomplishments

- Submitted updates by-laws for Select Board approval, that include updated fees
- Hired at least one (1) Assistant Harbormaster and one (1) Harbormaster Helper
- Created a succession plan for Sergeant Harbormaster Velonis
- Hosted a community boating class

FY24 Goal Updates

GOAL #1	Staffing
Objective	To hire three harbormaster helpers
Measurement	Successful hiring
Timing	FY2024
Status Update	Ongoing – FY 2024 hired 2, still looking for 1

FY25 Goals

GOAL #1	Staffing
Objective	Hire one more Harbormaster Helper
Measurement	Successful hiring
Timing	FY 2025

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Issuance of Waterways Permits	795	800	450	800
Community Outreach: Safe Boating Classes	0	1 offered to EPO but they declined our assistance	0	1

Budget Note

This department is supported by a revolving fund and does not have a general fund appropriation.



Emergency Management

Contact	Phone & Email	Location
Patricia A. Fisher Chief of Police Emergency Management Director	978-462-4440, ext. 105 p.fisher@newburypolice.com	Newbury Police Department 7 Morgan Avenue Newbury, MA 01951

Mission Statement & Departmental Activities

The mission of the Emergency Management Department is to provide Newbury residents and visitors with emergency preparedness resources, alerts, and information during and after emergencies and disasters.

Brief Description of the Department

Coordinate with Massachusetts Emergency Management Agency (MEMA), federal, state, and local government agencies, non-profits, and businesses to prepare, respond and recover from emergencies and disasters that occur in the Town of Newbury.

Organizational Chart





FY23 Accomplishments

- Identified EOC Staffing Needs and filled those positions before drill took place

FY24 Goal Updates

GOAL #1	EOC Positions
Objective	To fill vacant EOC positions
Measurement	Staffing completed
Timing	Ongoing
Status Update	FY2024 – Progress made with primary positions, still need secondary positions filled

GOAL #2	Communication
Objective	Continue using all means of communication with the public to educate about upcoming hazards
Measurement	Use of CODE RED, Use of Social Media
Timing	Ongoing
Status Update	FY2024 – Also use JGZPR Firm

FY25 Goals

GOAL #1	Staffing
Objective	Fill vacant EOC positions (secondary / back-up)
Measurement	Staff hired
Timing	FY 2025

GOAL #2	Funding Sources for Vehicle Acquisition
Objective	Seek funding source for Town Owned Water-Rescue Vehicle, so we are not dependent upon mutual aid equipment only if an evacuation is necessary.
Measurement	Acquisition of Vehicle
Timing	As soon as funding becomes available



Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Notification from MEMA (Nuclear) that we successfully passed the drills	2	N/A	1	N/A

Budget

See Police





Emergency Communications

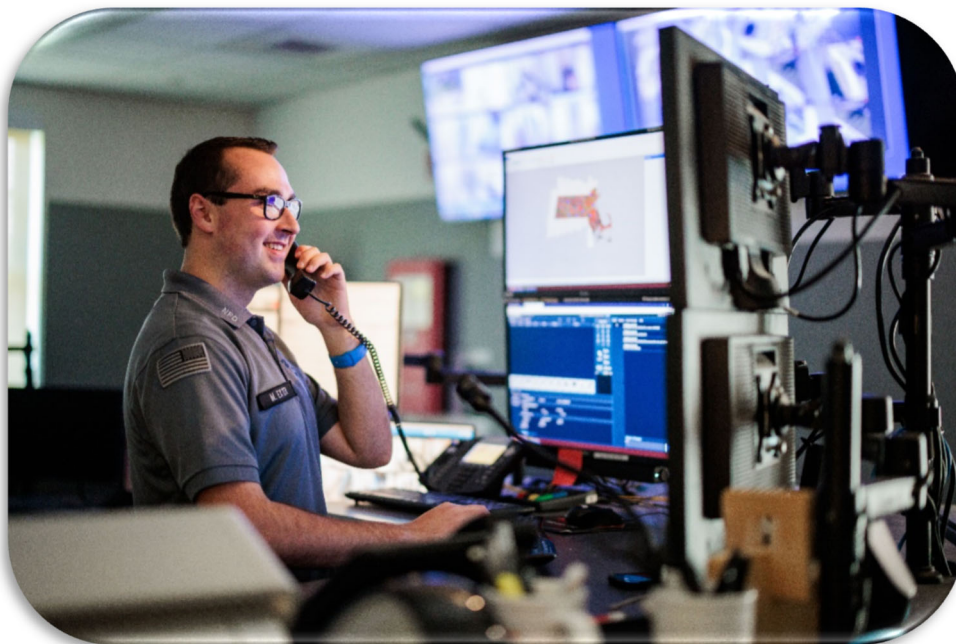
Contact	Phone & Email	Location
Patricia A. Fisher Chief of Police	978-462-4440, ext. 105 p.fisher@newburypolice.com	Newbury Police Department 7 Morgan Avenue Newbury, MA 01951

Mission Statement & Departmental Activities

It is the mission of the Newbury Communication Center to answer 9-1-1 and non-emergency calls in a prompt, efficient and professional manner. Emergency Communication Dispatchers (ECD's) help save lives, protect property, and assist citizen in their time of need by gathering critical information, dispatching appropriate resources, and keeping accurate logs.

Brief Description of the Department

The Newbury Communication Center is the central hub for police, fire, medical, harbormaster, animal control and Massachusetts Emergency Management. The Newbury Communication Center also functions as a walk-in resource for the community.



Organizational Chart

See Police Department Organizational Chart



FY23 Accomplishments

- Completed training ensuring the legal compliance that each ECD received a minimum of 16 hours of annual training.
- Improved the communication center to include a digital scanner so the communication center can hear surrounding communities that use digital.
- Hired one additional ECD to work Monday - Friday day shift.
- Information and Technology: Acquired resources so Communications Center staff can reset the databases they oversee including dispatch cameras and LAN.

FY24 Goal Updates

GOAL #1	Information Technology
Objective	To acquire resources so communications staff can reset the databases they oversee including digital cameras and LAN
Measurement	Purchase of resources and training
Timing	Ongoing – Completed FY 2024
Status Update	FY2024 – FY2025

GOAL #2	Budget
Objective	Budget for a communication center that accommodates full-time civilian staffing
Measurement	Annual Town Meeting approval
Timing	FY2024 – FY2025
Status Update	Ongoing – Carry over to FY2025, funding not identified

GOAL #3	Specialized Training
Objective	Weekday ECD to receive training in Active Assailant
Measurement	Completion of Training
Timing	FY2024
Status Update	Ongoing – Carry over to FY2025, funding not identified



FY25 Goals

GOAL #1	Officer Safety & Effectiveness
Objective	Ensure the safety and effectiveness of our officers and other public safety personnel by diligently and thoroughly gathering all pertinent information necessary to ensure a safe and efficient response to the public.
Measurement	Analyze and critique officer safety issues brought forth regarding call takers Analyze and critique safety issues brought forth from the public regarding call takers
Timing	Ongoing

GOAL #2	Budget
Objective	Budget for a communication center that accommodates full-time civilian staffing
Measurement	Annual Town Meeting approval
Timing	FY2024 – FY2025

GOAL #3	Specialized Training
Objective	Weekday ECD to receive training in Active Assailant
Measurement	Completion of Training
Timing	FY2024 – FY2025

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Calls logged	21,255	27,442	13,458	28,000
Complaints substantiated	0	0	0	0



Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
EMERGENCY COMMUNICATIONS					
Salary & Wages	184,988	200,432	205,020	4,588	2.3%
Public Safety Dispatch Expense	-	31,470	32,257	787	2.5%
Total - Public Safety Dispatch	184,988	231,902	237,277	5,375	2.3%



Animal Control

Contact	Phone & Email	Location
Patricia A. Fisher Chief of Police	978-462-4440 x105 p.fisher@newburypolice.com	Newbury Police Department 7 Morgan Avenue Newbury, MA 01951

Mission Statement & Departmental Activities

The mission of the Ipswich Regional Animal Control (IRAC) Department (Ipswich, Rowley, Boxford, & Newbury) is to provide a protective barrier for the prevention of Rabies between the citizens of each community and domestic and wild animals. Ipswich Regional Animal Control will protect all citizens by active enforcement of all state and local bylaws laws, the humane sheltering of stray and unwanted animals, and the education of responsible pet ownership. The primary objective of the Ipswich Regional Animal Control Officers is to provide quality professional service to the citizens, while dedicating themselves to improving the co-existence of animals and humans.

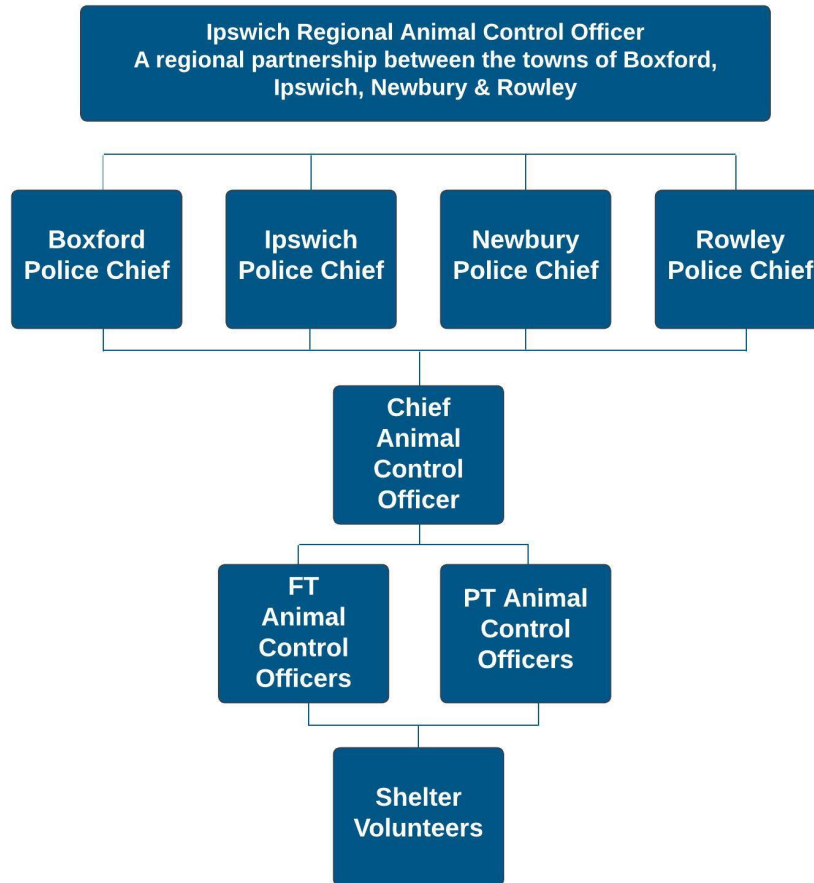
Brief Description of the Department

Along with the Towns of Boxford, Ipswich and Rowley, the Town of Newbury is a partnering member of the Ipswich Regional Animal Control (IRAC) Department. Animal Control services are traditionally available 24/7 by calling Newbury Communication Center @ 978-462-4440 x0.





Organizational Chart



FY23 Accomplishments

- Town officials were meeting to discuss the possibility of regionalizing animal control services.





FY2024 Goal Updates

GOAL #1	Regional Animal Control Agreement
Objective	Developed and implemented a Regional Animal Control agreement with neighboring municipalities. This Ipswich Regional Animal Control (IRAC) partnership includes Ipswich (host), Rowley, Boxford, and Newbury. IRAC has increased Animal Control staffing and resources across the member communities
Measurement	Program is successfully running
Timing	FY2024
Status	Completed and ongoing

GOAL #2	Hired Animal Control Officer
Objective	Ipswich ACO Megan Sousa was the unanimous choice of all member communities to be promoted to head the IRAC department and oversee the operations under the direction of the Ipswich Police Chief. She will take on all supervisory responsibilities for each community and ensure all mandated inspections are completed, state paperwork is properly filed and manage the work expectations of staff and volunteers
Measurement	ACO Sousa promoted to oversee regional program
Timing	FY2024
Status	Completed and ongoing

GOAL #3	Animal Adoption & Services
Objective	In partnership with the Ipswich Humane Group, the IRAC was able to successfully take in 15 dogs and 36 cats . These animals were brought in from Ipswich and our member communities. Of the 51 animals brought into the shelter, 27 cats and 10 dogs have been adopted out to their forever homes. In addition, we were able to successfully rehome 2 abandoned birds, a ferret, and a rabbit. However, as of December, we still have <u>5 dogs and 9 cats available for adoption</u>
Measurement	See stats above
Timing	FY 2024
Status	Completed



FY25 Goals

GOAL #1	Training
Objective	IRAC will meet all the Commonwealth's mandated & recommended training requirements
Measurement	Training of staff to be completed
Timing	FY2025

GOAL #2	Call Tracking
Objective	IRAC will begin tracking all calls for service by individual community members to determine any future adjustments to fee assessments and staffing workloads
Measurement	Tracking to take place
Timing	FY2025

GOAL #3	Education Initiatives
Objective	IRAC staff will continue to educate area residents on living with local wildlife, specifically coyotes, other predator species and marine mammals through educational materials, social media and presentations from wildlife experts
Measurement	Tracking of trainings, and social media presence
Timing	FY2025

GOAL #4	Networking
Objective	IRAC will continue the strong association with the Ipswich Humane Group, Seacoast Science Center, local wildlife rehabilitators, and veterinarians to assist the people, pets and wildlife in our community
Measurement	Ongoing
Timing	Ongoing



Budget

See Police budget. The Ipswich Police Department oversees the overall operating budget of the Regional ACO Program. As of FY2025, the town of Newbury is responsible for paying 25% of the overall operating budget, or \$41,015.00.



Fire

Contact	Phone & Email	Location
David C. Evans Fire Chief	978-462-2282 firechief@townofnewbury.org	Newbury Station 3 Morgan Ave. Newbury, MA 01951

Mission Statement & Departmental Activities

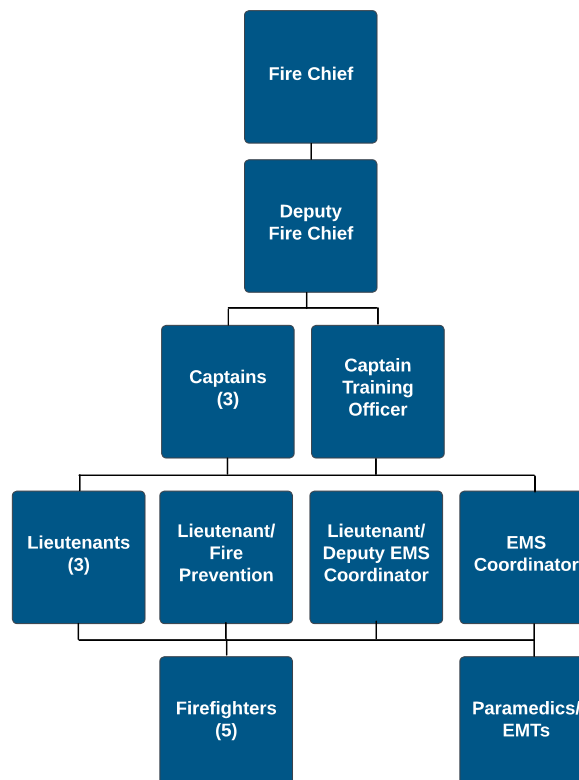
The Newbury Fire Department is dedicated to serving The Town of Newbury, including Newbury/Olde Town, Byfield, and Plum Island, 24-hours a day, 7 days a week.



Brief Description of the Department

The Newbury Fire Department was created by vote of the citizens of the Town of Newbury in 2010. It combines Protection Fire Company No. 1, established on Central Street in Byfield in 1922 and Protection Fire Company No. 2, founded in 1942. The Newbury Fire Department provides fire protection, rescue, and emergency medical services for more than 6,500 residents, covering 26.3 square miles.

Organizational Chart





FY23 Accomplishments

- Hired 3 new FT FF/EMT-B's and 1 FT FF/EMT-P, expanded Per Diem and Call Roster (6) to response times and begin to alleviate forced OT
- Continued to hire qualified Per Diem/Call firefighters to assist the department with forced shifts and continue to protect our community
- Expanded and enhanced training program by revamping in-house program, participating in regional training and State programs, and continued to take advantage of online opportunities
- Obtained grant funding for projects, which will directly benefit the firefighters and the citizens of Town including DFS Equipment Grant, Senior Safe Grant, and Grant for JRFF program.
- Consolidated programs and streamline services for ambulance services including billing, CQI, and IT



FY24 Goal Updates

GOAL #1	Create a Stronger "Team-Oriented" Culture within Newbury Fire Department
Objective	Provide better training for FF/EMT's through an updated team-oriented training program along with other opportunities
Measurement	Track mandatory Dept/State/Federal trainings Allow for more training & team building opportunities (NFD/Regional/State/National) Bring more opportunities to the NFD through trainings, conferences, and team building experiences (possible grants)
Timing	Fire personnel to be tracked through the State LMS System as well as creation of a new NFD tracking system throughout the year (training). Other opportunities will be tracked throughout the year in both stations
Status Update	Ongoing



GOAL #2	Start a Student Fire Education Program at both the Elementary and High School levels, including Junior FF/ Explorer Program (14-18) And Act as the Beginning of a New Recruitment/Retention Program
Objective	Education for all school students so that they will be better prepared to stay safe in the event of a fire emergency at their home and also begin a recruitment/retention program through a new JRFF Program
Measurement	Track# of students educated and monitor events at their home and how they responded. Track number of students through graduation and possible hiring process for NFD
Timing	The creation of a Public Safety Education Officer and current Fire Prevention Officer will develop the program with assistance from the Fire Chief in creating the standards for both programs. We hope to roll out this training in the fall of 2024
Status Update	Ongoing

GOAL #3	Equip a 2nd Ambulance with Advanced Life Support Equipment, Which Will Be Stationed at Morgan Avenue
Objective	Enhance the level of service provided to the community by making a 2nd ALS unit available when the 1st one is committed
Measurement	Track the number of times the unit is used
Timing	Funding has been secured for a 2nd cardiac monitor. Once that has been purchased, funding will be looked at for the remaining ALS equipment
Status Update	Continuation from previous administration; Ongoing

FY25 Goals

GOAL #1	Ambulance Purchase
Objective	Purchase a new Ambulance to replace the aging A2
Measurement	Presented to Capital Committee, for replacement (Already in the strategic plan)
Timing	The purchasing amount will come from the ambulance enterprise fund. Purchase and delivery have been taking over 2 years.



GOAL #2	Urban Interface Firefighting Vehicle Purchase
Objective	Purchase an Urban Interface Firefighting vehicle to replace the aging EIO and Forestry 2 (both are aging out and need costly repairs)
Measurement	Presented to Capital Committee, for replacement (Already in the strategic plan)
Timing	NFPA Standard recommends the replacement of both vehicles due to age and the needs of the community

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Average emergency response times	--	--	NFPA Standard	NFPA Standard
Training attendance	--	--	NFPA Standard	NFPA Standard
CQI on patient care reports for medical aid calls	--	--	OEMS Standard	OEMS Standard
Number of annual fire/EMS responses	1222	726	1300	TBD
Number of burn permits issued	334	44	unknown	TBD



Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
FIRE DEPARTMENT					
Fire Dept Officers' Stipends	25,000	26,000	26,000	-	0.0%
Fire Dept Salary & Wages	672,843	730,393	812,227	81,834	11.2%
Fire Dept Call Wages	48,898	90,000	95,000	5,000	5.6%
Fire Dept Training Wages	18,379	35,121	38,281	3,160	9.0%
Fire Dept Operations/Maintenance E	171,691	183,921	185,000	1,079	0.6%
Fire Dept Lease Payments	70,000	70,000	70,000	-	0.0%
Fire Dept Capital Lease Expense	236,907	236,907	331,072	94,165	39.7%
Fire Insurance Premiums	18,347	20,000	20,000	-	0.0%
Fire Capital Outlay	-	-	-	-	-
Total - Fire Department	1,262,065	1,392,342	1,577,580	185,238	13.3%
HYDRANT SERVICE					
Hydrant Service	13,498	15,000	15,000	-	0.0%
Total - Hydrant Service	13,498	15,000	15,000	-	0.0%



Inspectional Services

Contact	Phone & Email	Location
Peter Binette Building Commissioner	978-572-1228, ext. 309 buildinspect@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

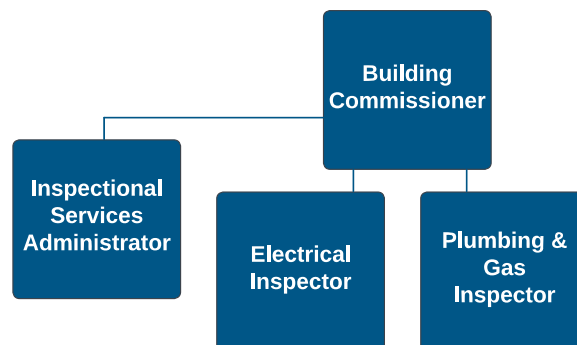
It is the mission of the Newbury Building Department to provide the highest standards of building safety through enforcement of the Massachusetts State Building Code, the Newbury Zoning Ordinance, and the Town By-Laws.

Brief Description of the Department

The Building Commissioner responsibilities include but are not limited to:

- Administering and enforcing of 780 CMR the State Building Code as outlined in MGL 143, and all applicable laws and regulations associated with it
- Enforcement and administration of the Newbury Zoning and PIOD Bylaws
- Performing inspections as required by the State Building Code and/or Zoning Bylaw including but not limited to new structures, additions, remodels, repairs, wood stoves, fences, signs, pools, etc.
- Assuring the standards or requirements for materials to be used in connection with building including provisions for safety, ingress and egress, energy conservation, sanitary conditions and fire safety are met
- Establishing reasonable fees for inspections and service
- Performing regular inspections as outlined in Section 110 of 780 CMR to ensure places of public assembly and other occupancies outlined in this section are safe for public use
- Acting as the Town's Flood Plains Administrator

Organizational Chart





Year in Review

From July 1, 2022, to June 30, 2023 - 1,054 new permits were issued by the department, for a combined construction value of \$33,368,196.

These breakdown as follows:

• Building Permits/Commercial:	23
• Building Permits/Residential:	418
• Electrical Permits:	235
• Gas Permits:	166
• Plumbing Permits:	140
• Sheet Metal Permits:	33
• Trench Permits:	33
• Street Opening Applications:	6

The Office of Inspectional Services issues permits and performs inspections for: Building, Gas, Plumbing, Electric, Sheet Metal, Trenches, AAB Compliance, Weights & Measures, Street Openings, and Zoning.

Our Inspectors are:

• Peter Binette, Director of Inspectional Services	978/465-0862 ext. 309
• Gerry Downs, Plumbing & Gas Inspector	978/465-8835
• Bill Robitaille, Electrical Inspector	978/265-6659
• Chrissy Beaupre, Inspectional Services Admin	978/465-0862 ext. 304

Current Building Codes (partial list)

1. 2015 International Building Code with MA front end amendments.
2. 2015 International Residential Code with MA front end amendments
3. 2021 International Energy Conservation Code with MA amendments
4. 2015 International Existing Building Code.
5. MA Fuel Gas Code.
6. MA Plumbing Code.
7. MA Electrical Code / 2017 National Electrical Code.
8. 2015 International Mechanical Code.
9. 2015 International Pool & Spa Code.

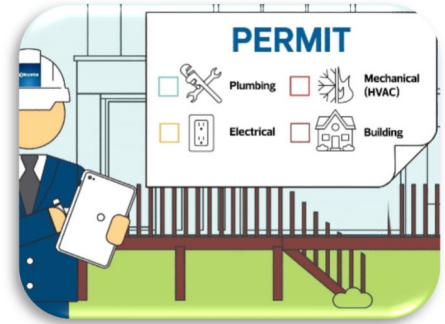
The 9th edition of 780 CMR, the Massachusetts State Building Code, is in full effect as of 1/1/2018

Please visit: <https://www.mass.gov/orgs/office-of-public-safety-and-inspections-for-information>



FY23 Accomplishments

- Adjust the fill-in Sub-inspector's payments per inspection
- Require Permit Close-Out Inspections



FY24 Goal Updates

GOAL #1	Complete Zoning Re-Write
Objective	Complete By-Chapter Editing
Measurement	Correct overlap and redundant code language
Timing	1 year
Status Update	Completed some chapters; will continue throughout 2024

GOAL #2	Educate Contractors and Owners on Major Code Changes to the MA Energy Code
Objective	Implement code changes to ongoing construction projects to 2021 MA Stretch Code
Measurement	Compliance with HERS ratings of 52 or lower and new prescriptive code requirements
Timing	Ongoing
Status Update	New code is in effect. Additional requirements will kick in during 2024. Compliance is good

GOAL #3	Continue to Process and Approve/Deny Completed Permits Within 10 Business Days
Objective	Prevent project delays for applications that are complete
Measurement	Wait periods are color coded and marked in the Permit Link system
Timing	1 year
Status Update	Total, complete applications are acted on within 10 days. Goal complete



FY25 Goals

GOAL #1	Understanding Of and Adherence to New Building Code
Objective	Incorporate and work with residents/contractors as new MA Building Code (10 th Edition) takes effect
Measurement	Successful compliance with the new code/amendments as they come online
Timing	This will be year-long in 2024

GOAL #2	Implementation of New Building Code
Objective	Continue to educate/implement Phase II of the MA Energy Code Amendments
Measurement	Monitor compliance and effect new codes are having on projects. Some changes are fairly drastic
Timing	This will be year-long in 2024

GOAL #3	Revenue Generation – Permit Fee Review
Objective	Conduct a comprehensive review, collect data, and adjust permit fees to reflect current values
Measurement	Compare comps to surrounding Towns and adjust fees
Timing	This will be concluded by years-end 2024





Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Permits Issued	989	498	538	1,100

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
INSPECTIONAL SERVICES					
Inspectional Services Stipends	32,500	34,000	34,000	-	0.0%
Inspectional Services Salary & Wages	150,870	154,289	161,820	7,531	4.9%
Inspector's Vehicle Allowance	5,100	5,100	5,100	-	0.0%
Inspectional Services Expense	19,587	20,000	20,000	-	0.0%
Total - Inspectional Services	208,057	213,389	220,920	7,531	3.5%
WEIGHTS & MEASURES					
Service Fees	2,250	2,500	2,500	-	0.0%
Total - Weights & Measures	2,250	2,500	2,500	-	0.0%



Department of Public Works (DPW)

Contact	Phone & Email	Location
James Sarette DPW Director Facilities Manager	978-465-0112 highway@townofnewbury.org	Newbury Highway Department 197 High Rd. Newbury, MA 01951

Mission Statement & Departmental Activities

The mission of the Public Works/Highway Department is to maintain and improve the Town's infrastructure and serve requests of the public in an efficient and timely manner, within budget.

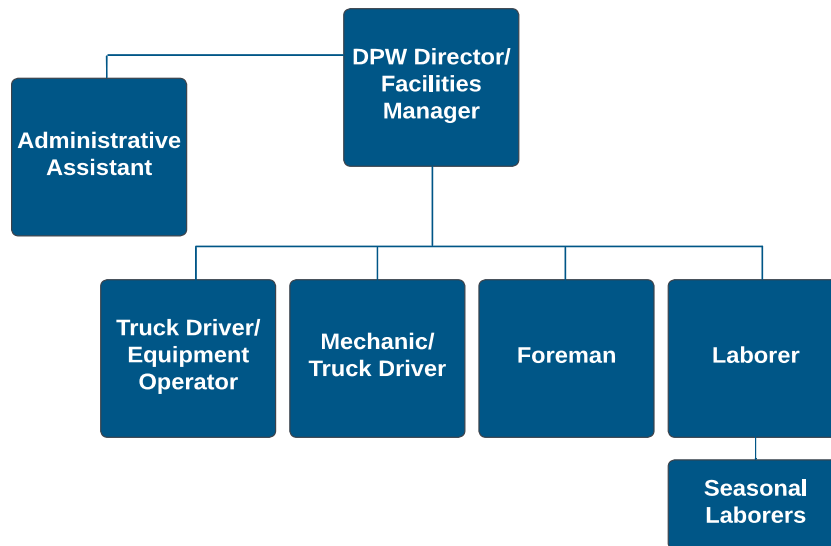


Brief Description of the Department

- Maintaining streets & signage, as well as storm drains
- Rapid response to all snow/ice and other inclement weather emergencies and conditions
- Mowing and clean-up of Town owned recreational fields and greens
- Responsible for contracted services, such as paving, road striping, snow plowing, etc.
- Facilities management of Town buildings, including cleaning services, roof repairs, utility rooms, etc.
- Respond to requests from the Public in a timely and courteous manner
- Apply for Grant opportunities



Organizational Chart



FY23 Accomplishments

- The Town paved a total of 3.2 miles of road this fiscal year, as well as Town-wide line striping. Additionally, we repaved $\frac{3}{4}$ of mile of the sidewalk on Hanover Street
- The Town received a grant from NOAA in the amount of \$341,000 which will be used towards the construction of the culvert on Orchard Street
- The DPW crew responded timely to all resident requests. Additionally, all 440 catch basins were cleaned and maintained
- The holiday tree on the Upper Green was replaced this year, due to disease. A 20ft Norway Spruce was purchased and planted, as well as decorated for the holiday

FY24 Goal Updates

GOAL #1	Continue Working on Improving Sidewalk Conditions
Objective	To bring the sidewalks up to the same condition as the roads
Measurement	Positive feedback
Timing	5 – 6 years
Status Update	On track. Repaved sidewalk on Hanover Street



GOAL #2	Complete Storm Water Testing
Objective	To complete as part of storm water permit
Measurement	Upon completion
Timing	1 -2 years
Status Update	Should be finished Spring of 2024

GOAL #3	Professional MIIA Education Opportunities
Objective	Continued education for certain licenses & additional training
Measurement	Course completion
Timing	1 – 3 years
Status Update	In progress

FY25 Goals

GOAL #1	Replacing Old Guardrails
Objective	Town wide replacement of old guardrails
Measurement	Completion of replacement
Timing	5 – 8 years still working toward completion

GOAL #2	Working on Salt Shed in Yard
Objective	Replace bottom row of T-111 and repaint salt shed with in-house labor
Measurement	Completion of project
Timing	Goal completion, Fall 2024

GOAL #3	Find Funding for Orchard St. Culvert
Objective	Received grant for design Need to find funding to build culvert
Measurement	Completion upon funding
Timing	Received funding – going to bid Feb. 2024



GOAL #4	Build out of Plum Island Bathhouse
Objective	To complete Plum Island Bathhouse for use by year end
Measurement	Completion of project
Timing	Will open May of 2024

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Respond to public requests	--	100%	100%	100
Response time for weather-related conditions (snow, ice, etc.)	--	100%	100%	100
Town-wide road paving (93% within last 7 years)	--	50%	100%	100





Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
DPW					
DPW Salary & Wages	589,120	702,674	724,005	21,331	3.0%
Highway Maintenance Expense	183,046	195,000	195,000	-	0.0%
Road Improvement Program	75,596	250,000	250,000	-	0.0%
DPW Capital Outlay	1,876	50,000	50,000	-	0.0%
Total - DPW	849,638	1,197,674	1,219,005	21,331	1.8%
SNOW REMOVAL					
Snow & Ice Removal	192,846	200,000	200,000	-	0.0%
Total - Snow Removal	192,846	200,000	200,000	-	0.0%
STREET LIGHTING					
Street Lighting	15,788	19,900	17,000	(2,900)	-14.6%
Total - Street Lighting	15,788	19,900	17,000	(2,900)	-14.6%
STORM WATER MANAGEMENT					
Storm Water Expense	15,925	15,000	10,000	(5,000)	-33.3%
Total - Storm Water Management	15,925	15,000	10,000	(5,000)	-33.3%
BEAVER MANAGEMENT					
Beaver Management Expense	-	5,000	-	(5,000)	-100.0%
Total - Beaver Management	-	5,000	-	(5,000)	-100.0%
PUBLIC BUILDINGS					
Public Buildings Utilities	134,672	158,400	158,400	-	0.0%
Public Buildings Repairs, Maintenance	105,877	90,000	90,000	-	0.0%
Town Hall Lease Expense	177,676	187,803	251,280	63,477	33.8%
Public Building Property Related Services	19,351	66,595	61,595	(5,000)	-7.5%
Total - Public Buildings	437,576	502,798	561,275	58,477	11.6%



Tree Warden

Contact	Phone & Email	Location
Tim Lamprey Tree Warden	978-465-0862, ext. 301 tlamprey@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

To respond to citizen calls and/or emails to 1) determine if a particular tree is on town property, 2) to determine if a tree needs to be pruned or removed, 3) to initiate pruning or removal after a public hearing, and 4) to plant new trees, where appropriate, with native species.

Brief Description of the Department

The Department is comprised of a part-time tree warden who responds to determine the overall health and maintenance of trees on municipally owned property and along town right of way on town owned streets.



Organizational Chart



FY23 Accomplishments

- Increased survey of diseased ash trees
- Removal of dead trees
- Increased pruning of trees to maintain health.
- Upper and Lower Green - Tree Assessment
- Removing dead or diseased trees, grinding stumps, and replacing 6 trees along Newman Road, which is a scenic area, as appropriate.
- Removal of 72 trees on the right of way and public property in the Highfield Sub Station area, which covers an area that NGRID has determined has a high-power outage level than is best practice



Year in Review

There has been an increase in the death and removal of many Ash Trees in the Town of Newbury in the past year. The primary cause of this has been due to the invasive species of insect called the Emerald Ash Borer. This insect has spread across the United States and has killed most of the Ash trees in its path. We have been able to keep up with the removal of dead Ash trees through the use of the Newbury Tree Bucket Truck. We have run into circumstances where power lines require the hiring of outside tree services to remove these trees. The cost of their services has risen in the past year, requiring the Tree Warden Budget to request an additional \$ 5,000 to fund any additional outside tree service use.

The brush chipping machine that is being used by the Town has reached the age of 25 + years of age. Repair parts for this unit are getting harder to find. It is advisable to replace this unit. The cost of a new unit is approximately\$ 100,000 to\$ 125,000.

The biggest unknown part of the Tree Warden budget is the number of dead trees that we find each year. So far, we have been fortunate enough to cover the cost of the removal. However, unusual weather events, new insect/disease appearance could lead to going through the expense budget at a rapid pace particularly when we need to use outside contractors due to the Massachusetts Prevailing Wage Stipulation for using outside contractors.

FY24 Goal Updates

GOAL #1	Replace Tree Chipper
Objective	If feasible, to replace aging tree chipper, when necessary
Measurement	Purchase new tree chipper
Timing	FY2024 – FY2026
Status Update	Plan to replace in FY2025

GOAL #2	Work Collaboratively with Select Board to Determine Tree Assessment, Removal, and/or Replacement
Objective	Meeting(s) with Select Board and progress with tree pruning, removal, and replacement
Measurement	Holding meetings and determining plan for tree assessment, removal and/or replacement
Timing	FY2024
Status Update	Planting nine new trees



GOAL #3	Assess More Streets in Town for Pruning and/or Removal as Appropriate
Objective	Conduct assessments and determine next steps
Measurement	Conducting assessments and planning for pruning and/or removal
Timing	FY2024
Status Update	Ongoing

FY25 Goals

GOAL #1	Replacement of Woodchipper
Objective	Plan to replace 25-year-old woodchipper that has exceeded life expectancy
Measurement	Replacement
Timing	FY2025

GOAL #2	Tree Survey
Objective	Survey trees with stabilization wires coming off of utility poles
Measurement	Replacement of wires used by utilities that are attached to trees causing damage to Town trees
Timing	FY2025-2027

GOAL #3	Emergency Contracts
Objective	Set up emergency contracts for removal of trees after severe storms
Measurement	Follow example of other towns who have predetermined contracts for removal based on competitive bids
Timing	FY2025



Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Public Hearing	--	2	1	unknown
Tree Removal	--	72	18	Based on funding
Tree Pruning	--	12	2	Based on dead/dying trees

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
TREE WARDEN					
Tree Warden Salary & Wages	5,000	5,100	5,202	102	2.0%
Tree Warden Expense	23,517	25,000	25,000	-	0.0%
Total - Tree Warden	28,517	30,100	30,202	102	0.3%



Shellfish Constable

Contact	Phone & Email	Location
Shellfish Constable John R. Lucey, Jr.	978-465-0862, ext. 322 SFC@townofnewbury.org	Harbormaster's Office 289 High Road Newbury, MA 01951

Mission Statement & Departmental Activities



The Newbury Shellfish Department's mission is to support Newbury's shell fishing industry by protecting the public from contact with any shellfish that may carry contamination and to strive to provide clean sustainable shellfish for the residents of the Town of Newbury. This mission is accomplished by working with the Town of Newbury Shellfish Rules and Regulations and in agreement with The Commonwealth of Massachusetts Conditional Management Plan.

Brief Description of the Department

The Newbury Shellfish Constable office is the enforcement and compliance arm of Newbury's Shell fishing programs. The Shellfish Constable, in conjunction with as-needed assistants from the Harbormaster's Office, monitors activity on Newbury's Clam Flats. The Shellfish Constable ensures compliance with Massachusetts Division of Marine Fisheries (DMF) MOUs, mandates, and recommendations. The Shellfish Constable also ensures compliance with the Town of Newbury Bylaws as related to shellfish harvesting within Newbury's jurisdiction. The Shellfish Constable liaises with Federal, State, and Local Agencies as well as permitted shellfish harvesters, to explore and facilitate actions to improve Newbury's Shell fishing industry.

Organizational Chart





FY23 Accomplishments

- Implementation of a Drone Program to patrol contaminated flats areas more efficiently.
- Continued positive working relationship with Federal and State oversight agencies.
- Standardized and streamlined the administrative processes within the department.

FY24 Goal Updates

GOAL #1	Update and Improve Facility
Objective	Assess administrative space needs Research best options and costs
Measurement	Increase in efficiency Reduction in maintenance costs
Timing	1 – 2 years
Status Update	Ongoing

GOAL #2	Flats Closures
Objective	Assess strategies for adjusting flats closures
Measurement	Days per year flats are open
Timing	1-2 years
Status Update	Ongoing with DMF

GOAL #3	Facility Improvements
Objective	Upgrade facility to improve functionality and efficiency
Measurement	Monitoring utility usage and productivity
Timing	1 year
Status Update	Internet \$2,500 per year, working with Harbormaster for shared space

FY25 Goals

GOAL #1	Clam Flat Monitoring
Objective	Continue to provide clam flats monitoring while remaining in budget
Measurement	Budget reports
Timing	FY2025



Trends/Metrics

Description	FY 2022	FY 2023	FY 2024 (2nd Qtr.)	FY 2025 (Target)
Conditional Open Flats Patrols	--	90	365	365

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
SHELLFISH CONSTABLE					
Shellfish Commissioner Stipends	3,033	4,500	4,500	-	0.0%
Shellfish Constable Salary & Wages	32,547	31,270	26,861	(4,409)	-14.1%
Shellfish Constable Expense	30,894	3,413	4,825	1,412	41.4%
Total - Shellfish Constable	66,474	39,183	36,186	(2,997)	-7.6%



Health

Contact	Phone & Email	Location
Deborah Rogers Health Director	978-465-0862, ext. 316 health.director@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

The mission of the Newbury Health Department is to serve as a resource including educating, informing, and addressing the health needs of the Newbury Community. The Newbury Health Department is responsible for permitting and inspecting entities to ensure compliance with local Board of Health Regulations and State Sanitary Codes and Environmental Codes.



Brief Description of the Department

The Board of Health is a three-member elected board. The Newbury Health Departments Health Director and Health Inspector work to ensure, maintain, and improve the health and well-being of the residents of Newbury in accordance with state and local laws and regulations. Massachusetts General Law, Chapter 111, Section 31, provides the Board of Health with the Authority to make reasonable regulations. The Health Department is responsible for the enforcement of local regulations as well as those mandated by state law.

Public Health
Prevent. Promote. Protect.

Organizational Chart





FY23 Accomplishments

- MA DEP Recycling Grant Awarded
- Held a Hazardous Waste Day
- Held a seasonal flu clinic
- Restocked public health emergency supplies with State funds
- Attended numerous MA DPH conferences regarding public health



FY24 Goal Updates

GOAL #1	Hold 2023 Seasonal Flu Clinic
Objective	Hold an effective flu clinic
Measurement	Determine how many doses needed and order by March 2023 deadline
Timing	January to March
Status Update	Complete

GOAL #2	MA DEP Recycling Grant
Objective	Use this grant in way that is in the best interest of the community
Measurement	Research and read what grant should be used for
Timing	1 year
Status Update	Complete

GOAL #3	Recruit Volunteer Nurses to hold Monthly Blood Pressure Clinics
Objective	Host effective COA monthly COA blood pressure clinics
Measurement	Research and recruit nurses
Timing	1 month
Status Update	Complete



GOAL #4	Review all Board of Health Revenue Fees
Objective	To determine if Newbury BOH fees are comparable to surrounding towns
Measurement	Create spreadsheet and research
Timing	6 months
Status Update	Ongoing

FY25 Goals

GOAL #1	Hold 2023 Seasonal Flu Clinic
Objective	Hold an effective Annual Seasonal Flu Clinic
Measurement	Order flu shots in March, Organize and plan flu clinic
Timing	1 year to complete

GOAL #2	Review all Board of Health Revenue Fees
Objective	To determine if Newbury BOH fees are compatible to surrounding towns
Measurement	Create spreadsheet and research
Timing	6 months

GOAL #3	Recycling
Objective	Work with grant funded Recycling Coordinator
Measurement	Apply for more Re-Trac grants that will benefit Newbury residents
Timing	10 months

GOAL #4	Regionalization – Hazardous Waste Day
Objective	Regionalize an annual Household Hazardous Waste Day
Measurement	Work with Newburyport to regionalize hazardous waste day
Timing	6 months



Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Seasonal Flu Clinic	8	12	40	32
Hazardous Waste Day	--	79	0	1
Blood Pressure Clinics	0	5	12	12

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
BOARD OF HEALTH					
Board of Health Stipends	3,500	3,500	3,500	-	0.0%
Health Salary & Wages	115,277	117,531	119,830	2,299	2.0%
Health Expense	76,125	72,033	80,000	7,967	11.1%
Total - Board of Health	194,902	193,064	203,330	10,266	5.3%



Council on Aging (COA)

Contact	Phone & Email	Location
Cindy Currier Director	978-462-8114 Coa.director@townofnewbury.org	Council on Aging 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

The mission statement of the Newbury Council on Aging is: *Together we empower, enhance, and enrich the lives of our seniors.*

Brief Description of the Department

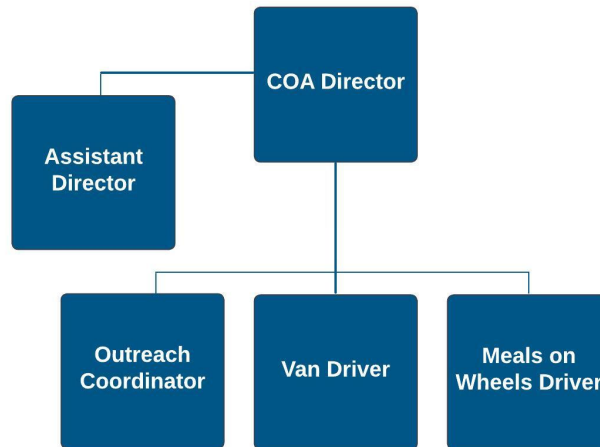
The Council on Aging offers a variety of programs and services to Newbury seniors including newsletters, Outreach, SHINE Program to Serve the Health Insurance Needs of Everyone, Senior Property Tax Abatement Program, transportation options, social and educational programs, and an active volunteer program. Resources include information on local and state services that can help our seniors navigate the system of senior care in Massachusetts and beyond.

Referrals can be made to local agencies such as visiting nurses, home care programs, money management, crisis intervention, adult day programs, nursing homes, rehabilitation centers, and support groups. In addition, the COA Outreach Coordinator can assist with applications for a variety of programs, such as housing, health insurance, fuel and food assistance, and other services. The COA will help to locate appropriate resources where available and help guide seniors and their families through the often-complex system of senior care.





Organizational Chart



FY23 Accomplishments

- Moved into new Council on Aging space at 12 Kent Way (afforded through ARPA funding)
- Funded a new van with ARPA grant, EOEA grant, EOHHS grant, and Friends of the Newbury COA donation
- Updated the Council on Aging Volunteer Program with forms, handbook, and orientation
 - Town Counsel and Council on Aging Members reviewed and approved all documentation in the late Fall/early Winter 2022; first orientation held on 1/12/2023
- Continue to expand the program and activity offerings to seniors, including offering evening programs
- Continue to increase program participation/awareness of the COA offerings
- Continue to offer Meals on Wheels and SHINE counseling
- Continue the important Outreach Program, which is a critical component of the Council on Aging and includes referrals to healthcare related agencies, housing options, food insecurity, fuel assistance and more

FY24 Goal Updates

GOAL #1	Diversify Programs to Include More Wellness/Exercise; Arts; Music; and Educational Collaborations with Community Organizations
Objective	Increase overall participation with the Council on Aging
Measurement	Serve 250 seniors per month (measured through attendance at programs)
Timing	Ongoing
Status Update	Close to meeting this goal most months (approximately 230 seniors/month)



GOAL #2	Increase Participation with the Local Transportation Options (COA van; NEET; MeVa) through Outreach/Education
Objective	Educate seniors on their options for local transportation to ensure people are aware of what is available
Measurement	Provide transportation for 125 seniors per month (measured through van ridership and the NEET program statistics)
Timing	Ongoing
Status Update	Closer to 85 seniors per month

GOAL #3	Offer "Test Drive" Days to Increase Awareness of the New COA Van When It Arrives (Giveaways, Go for a Ride in the Van, etc.).
Objective	Increase van ridership
Measurement	Increase ridership to 10 seniors every week (measured through weekly van statistics)
Timing	Ongoing
Status Update	Complete

GOAL #4	Hire Additional Outreach Coordinator
Objective	Increase the number of hours that an Outreach Coordinator is available to our seniors and their families to provide referrals to area services and resources.
Measurement	Timely responses to seniors and their families to alleviate any lag between their call to us and connecting them to the services they need (to be measured through a tracking spreadsheet)
Timing	July 2023 Hire Date
Status Update	Met; hired new Outreach Coordinator in September 2023 for 30 hours/week





GOAL #5	HR Changes: Request 15 hours for an Additional Outreach Coordinator Position to Continue to Provide Support and Referrals for Seniors with Specific Needs
Objective	In order to meet the growing needs of our population, especially as our visibility to the public increases, the addition of this position will allow for a greater availability of Outreach Services to our seniors and their families
Measurement	Completion of HR Changes as identified above
Timing	July 2024
Status Update	See above

FY25 Goals

GOAL #1	Increase Overall Participation
Objective	Increase overall participation with the Council on Aging
Measurement	Serve 275 seniors per month (measured through attendance at programs)
Timing	Ongoing

GOAL #2	Increase Participation of Transportation Options
Objective	Increase participation of transportation options to 125 seniors per month
Measurement	Measured through statistics of van ridership, NEET program rides, and taxi rides (covered through Chocolate Tour donations)
Timing	Ongoing

GOAL #3	Increase Van Ridership
Objective	Increase van ridership
Measurement	Increase ridership to 12 seniors per week (measured through weekly van statistics)
Timing	Ongoing



GOAL #4	Human Resources & Staffing
Objective	Increase Outreach Coordinator position by 5 hours/week
Measurement	Offering Outreach services to seniors and their families to match the Council on Aging office hours to ensure we connect them with services without delay (measured through a tracking spreadsheet)
Timing	July 2024

GOAL #5	Human Resources & Staffing
Objective	Promote the Program Coordinator to Assistant Director
Measurement	Increasing the responsibility of the Program Coordinator to ensure continuity of services to the public in the absence of the Director
Timing	July 2024

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
# of programs offered	50	60	70	75
# of new programs	20	20	20	15
# of program participants	2,400	2,600	2,800	3,000
# of van rides provided	145	160	250	500
# of volunteers	25	30	35	40
# of volunteer hours	950	600	1,500	2,000
# of newsletters delivered	10,200	10,200	10,200	1,600





Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
COUNCIL ON AGING					
Council on Aging Salary & Wages	137,926	176,290	179,816	3,526	2.0%
Council on Aging Expense	48,632	51,593	54,093	2,500	4.8%
Total - Council on Aging	186,558	227,883	233,909	6,026	2.6%



Veterans' Services

Contact	Phone & Email	Location
Steve Bohn District Director Veterans Services Officer	978-356-6699 sbohn@eessexvets.com	Ipswich Town Hall 25 Green Street Ipswich, MA 01938

Mission Statement & Departmental Activities

The mission of Eastern Essex District Department of Veteran Services to be an advocate for Veterans and their families. We are here to assist, seek out, and obtain benefits to which they are entitled, whether it is Local, State, or Federal Benefits. The Veteran Services Department is charged with the responsibility of assisting qualified low-income Veteran/Surviving Spouse obtain Ch115 Benefits. It is the goal of the department that no Veteran/Surviving Spouse live under the poverty income guideline or be homeless.



Brief Description of the Department

The Veterans Service Officer (VSO) for Eastern Essex District Department of Veteran Services oversees Veteran Services for Essex, Georgetown, Ipswich, Rowley, Newbury, and West Newbury. The Veteran Services Department is available to answer any questions about Veteran benefits, help them obtain those benefits, and connect Veterans with resources and wrap-around services for their needs. We work with both the State Department of Veteran Services and Town to verify eligibility and expenses of all Ch115 clients.

Organizational Chart





FY23 Accomplishments

- Veteran Service Officer Certification: therefore, Newbury receives a full 75% reimbursement from the State
- 25% of Veterans are receiving compensation service-connected disabilities, the national average is 19.5%
- Prevented two Veterans from becoming homeless, got one into drug rehab, prevented one from committing suicide
- Won VA Appeals, amounting to over \$75,000, which is tax-free money to Disabled Veterans
- Worked with Ch115 Veteran to get employed; therefore, saving the Town \$1,813 per month



FY24 Goal Updates

GOAL #1	Cold War Veterans Event
Objective	Recognize and show support of our Cold War Veterans
Measurement	# of Veterans receiving the Award
Timing	6 months
Status Update	Ongoing

GOAL #2	Use Technology to Make Office More Environmentally Friendly
Objective	Reduce paper consumption. Increase efficiency to submit warrants and VA Claims Use an electronic signature pad
Measurement	# of Claims and Warrants submitted without printing
Timing	1 year
Status Update	Ongoing

GOAL #3	Be Collaborative with More Resources
Objective	Increase knowledge of benefits and services available to Veterans and their families
Measurement	# of networking and training events
Timing	1 year
Status Update	Ongoing



FY25 Goals

GOAL #1	Build PACT ACT Awareness
Objective	Increase awareness about eligibility under the PACT ACT
Measurement	Number of claims filed under the PACT ACT
Timing	1 year

GOAL #2	CH115 Awareness
Objective	Increase awareness about CH115 benefits
Measurement	Number of new CH115 recipients
Timing	1 year

GOAL #3	Build Camaraderie
Objective	Create events to get Veterans in the communities together
Measurement	Number of Veterans at events
Timing	1 Year

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
VA Service-Connected Disability Claims paid to Veterans	\$1,304,081.88	\$1,370,263.20	\$1,438,776.36	--
Total VA Claims paid to beneficiaries	\$177,931.68	\$204,259.44	\$214,472.41	--
Ch115 Benefits	\$28,492.58	\$4,318.14	\$35,000.00	--

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
Veterans' Services					
Veterans' Assessment	31,268	35,233	27,260	(7,973)	-22.6%
Veterans' Service Benefits	11,295	54,917	54,917	-	0.0%
Total - Veterans'	42,563	90,150	82,177	(7,973)	-8.8%



Library

Contact	Phone & Email	Location
Haley Hart Director	978-465-0539 hhart@newburylibrary.org	Public Library 0 Lunt St. Byfield, MA 01922

Mission Statement & Departmental Activities

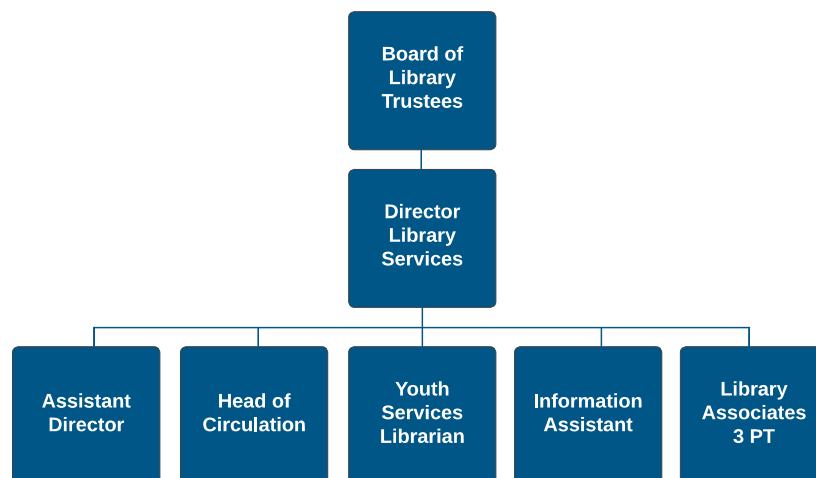
The mission of the Newbury Town Library is to provide free and open access to materials, services, and new technologies supporting lifelong learning, as well as to encourage and enable the pursuit of knowledge and the satisfaction of curiosity in our community.



Brief Description of the Department

Founded in 1926, the Newbury Town Library maintains a schedule of 36 open hours/week, 32 hours/week in July and August. The NTL provides services to over 7,000 residents and town employees in Newbury, Byfield, and Plum Island, and many neighboring communities. A member of the Merrimack Valley Library Consortium (MVLC) since 1987, the NTL has access to cutting-edge technology and important staff training. The library is the cultural, educational, and social hub of Newbury; a place to learn, share, create, converse, play, study, read, relax, and explore.

Organizational Chart





FY23 Accomplishments

- The library once again achieved full compliance and MAR certification in FY24. This achievement allows the library to continue as part of the Merrimack Valley Library Consortium, and to receive state funding. This is the second year in a row that the library has been in compliance
- Thanks to funding from the Town, the library was able to move its annual copier lease expense line item out from under the Friends. This has enabled the Friends, who fund library programs, to better keep up with the increases in programming costs.
- The library contracted with an archivist consultant to begin a long-awaited organization project in the local history room. Work began in April 2023 and has continued into FY24, when it is scheduled to wrap up

FY24 Goal Updates

GOAL #1	Newbury Library will Grow as a Community Resource for People of All Ages and Strengthen Our Relationships and Standing in the Community
Objective	Meet the increased costs for programming to sustain our level of offered programs to the community Friends no longer must offset operating costs, and can provide the library with an improved programming budget to offer community programs Utilizing gift funds, provide the community with rotating art exhibits for cultural enrichment
Measurement	Offer the same amount of programming to the community as in years past Town funds \$5,200 more dollars in operating expense budget to cover materials operating expenses At two-four contracted exhibitions throughout the year
Timing	FY2024
Status Update	Mostly complete





GOAL #2	Shift Approximately \$5,200 of the Materials Expenditure Requirement, An Operating Cost Currently Paid from One-Time Gift Funds, to Sustainable Municipal Funds.
Objective	To provide Materials Expenditure reliability and sustainability, and free up gift funds to meet staff development and other library needs
Measurement	Fund 75% of the Materials Expenditure requirement operating expense with the municipal budget
Timing	To accomplish incrementally within 3-years FY24, FY25, FY26
Status Update	Partially complete

GOAL #3	Organize Materials in the Local History Room and Make Materials Accessible to Patrons
Objective	Hire temporary archival librarian with the knowledge of how to accomplish this goal
Measurement	Materials in the local history room become usable and accessible to the community and Town
Timing	FY2024-FY2025
Status Update	Nearly Complete

GOAL #4	Reorganize and Streamline the Physical Layout of the Growing Library of Things Collection to Ease Patron Access, Increase Discoverability, and Increase Awareness of the Collection
Objective	The Town increases funding for the library's supplies budget, which was level funded last year Create signage for Library of Things collection
Measurement	FY24 appropriation of \$3,000 over the 2% COLA for supplies expense budget line item Signage is created and installed
Timing	FY2024
Status Update	Complete



GOAL #5	The facility's Operations Will Meet the Needs of the Community
Objective	One public restroom door will be adjusted for accessibility status
Measurement	One public restroom door is modified
Timing	FY2024
Status Update	Ongoing

FY25 Goals

GOAL #1	Pay Increased Renewal and eContent Costs for NTL's Membership with the MVLC, which Enables Newbury Residents to Receive Many Services and Offerings Otherwise Not Available to Them including the Ability to Borrow Books from Other Towns, Digital Offerings like Overdrive/Libby, Access to an Online Catalog, and More
Objective	Maintain services and membership with MVLC
Measurement	Fund FY25 MVLC increases with the Municipal budget as they are operating costs
Timing	FY2025

GOAL #2	Shift Approximately \$3,000 of the Materials Expenditure Requirement, an Operating Cost Currently Paid from One-Time Gift Funds to Sustainable Municipal Funds.
Objective	To provide Materials Expenditure reliability and sustainability, and free up gift funds to meet staff development and other library needs
Measurement	Fund 75% of the Materials Expenditure requirement operating expense with the municipal budget
Timing	To accomplish incrementally within 3-years FY24, FY25, FY26

GOAL #3	Complete the Organization and Digitization Project in the Local History Room and Make Materials Accessible to Patrons
Objective	Continue working with temporary archival librarian with the knowledge of how to accomplish this goal
Measurement	Materials in the local history room become usable and accessible to the community and Town
Timing	FY2024-FY2025



GOAL #4	Improve FTE from 6.03 to 6.21 to Adequately Serve the Public Need. In 2007, the NTL FTE was 7 with 10 staff. Currently, There are Eight Staff, including One Who is Only 4 hours per Week.
Objective	Increase the Information Assistant position from permanent part-time to full-time with the same hours as the other full-time staff. This would raise the NTL from FTE 6.03 to an FTE of 6.21.
Measurement	Town funds increase in Information Assistant hours to 32/36
Timing	FY2025

GOAL #5	The facility's Operations Will meet the Needs of the Community
Objective	One public restroom door will be adjusted for accessibility status
Measurement	One public restroom door is modified
Timing	FY2024-FY2025

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Residents with Library Cards	2,387	2,852	2,849	2,900
New Library Cards Given Out	148	195	99	200
Physical Materials Borrowed by Patrons	51,578	47,951	23,180	50,000
Youth Attendance Art Programs	1,497	2,963	1,590	3,000
Adult Attendance Art Program	462	676	237	700
Website Visits by Patrons	12,698	14,398	5,984	14,500

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
LIBRARY					
Library Salary & Wages	268,372	275,278	280,784	5,506	2.0%
Library Utilities & Maintenance	63,893	56,100	63,000	6,900	12.3%
Library Expense	103,470	108,470	114,800	6,330	5.8%
Total - Library	435,735	439,848	458,584	18,736	4.3%



Recreation Committee

Contact	Phone & Email	Location
David Broll Chairman	978-456-0862, ext. 301 selectboard@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

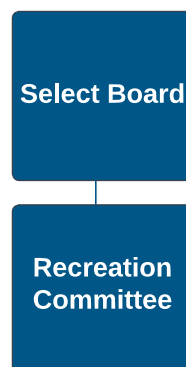
The Town of Newbury Recreation Committee's Mission is to provide safe, well-maintained parks and open spaces, and provide activities that can be used to enhance the quality of life for all residents of Newbury and visitors to our community.



Brief Description of the Department

The Charge of the Newbury Recreation Committee is to provide the residents of Newbury with a wide range of recreational opportunities. In addition, the Recreation Committee, in conjunction with the Town Administrator and other committees will identify opportunities to develop new areas for recreation and bring proposals before the Board of Selectmen.

Organizational Chart





FY23 Accomplishments

- Expanded use of basketball court by painting new lines to provide for pickle ball usage
- Purchased ping pong tables for use in Central St Field House
- Approved Boy Scout Eagle project to install Flagpole at Central St. Fields
- Maintained relationship with COA to bring yoga, pickle ball, ping pong and "Senior Stretch & Strength" to the towns seniors
- Approved a water bottle / drinking fountain in field house
- Completed next phase on policy for fields, basketball court and field house usage
- Hosted Newbury Days and Movie Night

FY24 Goal Updates

GOAL #1	Comprehensive Plan of Central Street Field/Recreation Area
Objective	Develop comprehensive plan for Central Street field and recreation area
Measurement	Master Plan
Timing	FY2024
Status Update	Ongoing

GOAL #2	Build a Playground at Central Street Field/Recreation Area
Objective	To build a playground for Central Street field and recreation area
Measurement	Construction completion
Timing	FY2024
Status Update	Ongoing

FY25 Goals

GOAL #1	Central Street Fields Development
Objective	Continue development at Central St Fields with walking path
Measurement	Initial drawings
Timing	Per funding



GOAL #2	Central Street Fields Development
Objective	Continue development at Central St. Fields with canoe launch
Measurement	Initial drawings
Timing	Per funding

GOAL #3	Staffing Needs
Objective	Part time town employee dedicated to recreational needs
Measurement	Build summer youth program
Timing	Per funding

Budget

This department is supported by a revolving fund and does not have a general fund appropriation.



Zoning Board of Appeals (ZBA)

Contact	Phone & Email	Location
Chrissy Beaupre ZBA Administrator	978-465-0862, ext. 304 zba@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

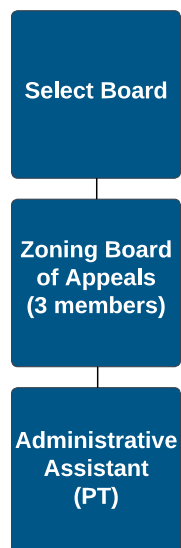
Mission Statement & Departmental Activities

The Newbury Zoning Board of Appeals will act on all matters within its jurisdiction adhering to the Town of Newbury's Zoning Bylaw and PIOD, under Chapter 97, which consist of special permit applications for non-conforming uses and structures; appeals from decisions of the Building Inspector; petitions for variances from the Zoning Bylaw, and applications under the Comprehensive Permit Statute (MGL C40B). The Newbury Board of Appeals must be vigilant in its efforts to be informed, objective, ethical, and non-political. The Board must deliberate its public hearings lawfully and make decisions in a deliberate and respectful manner, striving to be impartial, yet responsive to the concerns of the residents of the Town of Newbury, and to educate the public whenever possible, by explaining the Zoning Bylaws, pertaining to the Decision rendered.

Brief Description of the Department

The Newbury Zoning Board of Appeals consists of three voting members and one associate alternate member: Chair, Eric Svahn, and two additional voting members, Mario Carnovale and Jack Kelly, plus, the one associate/alternate voting member, Michele Weidler. The Board meets the 3rd Thursday of each month there is a submittal to review and renders a Decision in acceptance or Denial.

Organizational Chart





FY23 Accomplishments & Annual Report

- Zoning Meeting Minutes consolidation and submittal to ZBA Board for approval/posting; September 2021 - Current meeting. Word for word, consolidate to meet guidelines, present to Board for approval and posting to website
- Create a meeting/deadline calendar for posting on the website
- Learn ZBA Bylaws and PIOD to Better Support ZBA
- Reviewed 13 applications for Special Permit Applications, Findings Applications, Variance Applications, and Comprehensive Permit Applications from July 1, 2021 - June 30, 2022



FY24 Goal Updates

GOAL #1	Create and Post Meeting Minutes within Two Months on Meeting
Objective	To meet guidelines and assist with the creation of the Decision for the project
Measurement	Adherence to meeting minute publishing guidelines
Timing	Ongoing
Status Update	Ongoing; have transcribed each meeting's minutes, just have to present to the Board for approval and posting



GOAL #2	Posting of Decisions for each project on Zoning portal
Objective	Organize the Decisions, adding each Decision (project summary) to the website as done in the past
Measurement	Adherence to publishing guidelines
Timing	Ongoing
Status Update	Ongoing; have ready to post on the new website page for Zoning

GOAL #3	Organization of the Zoning Files
Objective	Organize each projects' pw and file zoning file in cabinet
Measurement	Adherence to publishing guidelines and to be organized
Timing	Ongoing
Status Update	Ongoing

FY25 Goals

GOAL #1	Recodification of Zoning Bylaws
Objective	Discuss and continue the recodification process of the zoning bylaws – meet with Planning board and Town Counsel to discuss amendments
Measurement	This will allow the Town an opportunity to make its Zoning regulations easier to understand, administer, enforce, and align Zoning regulations with current use goals, best practices, and municipal capacity
Timing	Yearlong; ongoing

GOAL #2	More Efficient Taking of Meeting Minutes/Note taking
Objective	To take better notes in meetings so as not to rely on YouTube recordings of the meetings for meeting minutes/decisions
Measurement	For adherence to publishing guidelines
Timing	Yearlong; implement immediately



GOAL #3	Reduce Redundant Calls to ZBA Administrator on Meeting Information
Objective	Create a 2024 Zoning submittal/Deadline Calendar
Measurement	Less calls to the department, more time to effectively manage information
Timing	Schedule created; need to post to website

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Special Permit/Finding Applications	11	9	3	5
Plum Island	10	6	3	4
Mainland	1	3	0	1
Special Permit/Findings Granted	9	7	2	5
Plum Island	9	5	2	4
Mainland	1	0	0	0
Special Permits/Findings Denied	1	0	1	0
Plum Island	0	0	1	0
Mainland	1	0	0	0
Special Permits/Findings Appealed	1	0	0	0
Plum Island	1	0	0	0
Mainland	0	0	0	0
Variance Applications	2	0	1	0
Plum Island	1	0	0	0
Mainland	1	0	1	0
Variances Granted	1	0	1	0
Plum Island	0	0	0	0
Mainland	1	0	1	0
Variances Denied	1	0	0	0
Plum Island	1	0	0	0
Mainland	0	0	0	0
Number of Withdrawals	1	2	0	0
Plum Island	1	1	0	0
Mainland	0	1	0	0
Comprehensive Permit Applications	0	0	0	0
Plum Island	0	0	0	0
Mainland	0	0	0	0
Total Permit Fees Collected	\$1,625	\$1,125	\$500	\$625



Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
ZONING BOARD					
Zoning Salary & Wages	-	-	-	-	-
Zoning Expense	-	1,000	2,500	1,500	150.0%
Total - Zoning Board	-	1,000	2,500	1,500	150.0%



Information Technology, Operations & Cable TV Production

Contact	Phone & Email	Location
Jonathan Temple IT Director Communications Manager	978-465-0862, ext. 311 technology@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

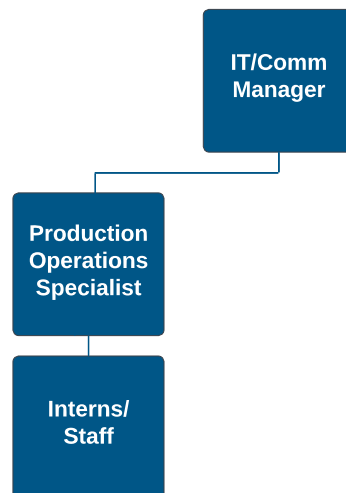
The Information Technology and PEG Operations department work to keep the Town's computer-related and broadcast-related technology available and operating at a level to meet demands as they change over time.

Brief Description of the Department

The Information Technology Department is responsible for the operational functionality, maintenance, technical support and improvements for the Municipal Offices, Fire Department, DPW and Council on Aging servers/network, phone system, PC workstations, printers, photocopiers, software applications, internet connectivity, tablets, cell phones, and town website. IT also oversees the social media of Facebook, Twitter, and Instagram. PEG Operations is accountable for the for the Newbury Comcast Channels, where provide government, educational and community content both 'live' and recorded, which are a combination of self-produced and shared videos. These are broadcasted and made available on the Newbury Comcast Channels 8 & 9, Video On-Demand and YouTube.



Organizational Chart





FY23 Accomplishments

- Upgraded existing cable cast system with more supportable and featureful solution.
- Upgraded existing meeting recoding equipment at 12 Kent 2nd floor meeting room.
- Upgraded out of date systems to bring user computing assets to supportable levels.

FY24 Goal Updates

GOAL #1	Interconnect Key Municipal Sites
Objective	Makes individual sites' networks available to each other
Measurement	Confirmed network connectivity between sites
Timing	1 year
Status Update	Fiber Project Cancelled – No longer suits the town's needs

GOAL #2	Migrate Organization to Microsoft Office 365
Objective	Have all key productivity tools cloud-available
Measurement	Have all key productivity tools cloud-available
Timing	1 year
Status Update	On Hold – New Challenges Identified and under assessment

GOAL #3	Live Broadcast Capability from Other Municipal Sites
Objective	Being able to perform live PEG broadcasts from any connected municipal site
Measurement	Being able to perform live PEG broadcasts from any connected municipal site
Timing	1 year
Status Update	On Hold – Cancellation Pending Suitability/Need Analysis



FY25 Goals

GOAL #1	Modernize VoIP Phone System
Objective	Upgrade VoIP system to modern standards
Measurement	Sites upgraded with modern, clear quality, featureful phone system
Timing	1 year

GOAL #2	Modernize IT Infrastructure
Objective	All sites operating on current generation IT Standards
Measurement	Sites' IT systems operating more effectively and securely
Timing	1 year

GOAL #3	Modernize KDM Systems
Objective	Bring the IT KDM Apparatus up to current standard
Measurement	All IT systems on modernized control apparatus
Timing	1 year

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Support Tickets Recorded	30	60	140	150
Remote Support Cable Cases	40	90	50	120
Server Outages that Required Intervention	10	6	3	3



Budget

The IT and PEG Budgets this year are subject to significant changes, in an effort to clarify those changes, an additional breakdown of budgetary and goals for the year are included here.

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
IT/COMMUNICATIONS					
IT Salary & Wages	92,453	94,554	96,445	1,891	2.0%
IT Expense	72,163	80,000	100,000	20,000	25.0%
Total - IT/Communications	164,616	174,554	196,445	21,891	12.5%

PEG Operations

The PEG Operational environment has completed a major upgrade, for which approximately 50% of FY2024's PEG Grant budget was intended. As the project is now complete, a portion of the funds totaling approximately 11% of the overall budget will not be required for operations in FY2025. Of the expected, approximate operating budget needed, 50% will be dedicated for reoccurring costs, and the other 50% will be put towards replacement of aging equipment, including necessary cybersecurity upgrades. Please see the below table for a quick reference on the matter: Please note that projected costs are based on historic billing and may not necessarily reflect the realized price due to the upcoming year's events.

Product	Account	Item	Projected FY25 Cost
Internet Services	208 000 5420 000	Monthly Internet	\$12,000
Video Editing Tech	208 000 5420 000	Video Editing Tools	\$1,101.48
Boss Events	208 000 5420 000	Event Rentals	\$4,564.50
Ockers	208 000 5420 000	Broadcast Tech	\$401.63
Equipment Replacement	208 000 5420 000	Obsolete A/V Renewal	\$9,000
Cybersecurity Gear	208 000 5420 000	Cybersecurity Upgrades	\$8,000
Media Insurance	208 000 5420 000	Insurance Coverage	\$2785.62
Networking Equipment	208 000 5420 000	Network Hardware	\$1,500
Totals			\$39,353.23

PEG Total Accounts

PEG Secondary accounts are broken out below, with the full budget being approximately 11% smaller in FY2025 as compared to FY2024.



Fund	Account	FY24 Projection	FY25 Proposal
Salary/Wages	208 000 5114 000	\$42,840	\$43696.80
Medicare-PEG Access	208 916 5740 000	\$621	\$500
Exp RR Peg Grant	208 000 5420 000	\$51,539	\$40,000
Totals		\$95,000	\$84,196.80

IT Program Services

The IT Program and Operations have undergone a significant shift in the FY2024, as well as identifying several areas of infrastructure that the Town's system will require major work to bring to an efficient, effective standard. The planned changes will have a significant impact in improving the efficiency of Town IT systems, as well as proactively addressing a number of mission-critical devices that are reaching the End-Of-Service-Life. IT Equipment in use beyond the E.O.S.L. presents a significant cybersecurity threat that cannot be understated; these systems no longer receive updates or security fixes for known or newly discovered vulnerabilities. This creates a means of attack that cannot be adequately protected against.

Product	Account	Item	Projected FY25 Cost
Phone System Upgrade	100 155 5420 000	New Phone System	\$20,817.12 (Yearly/3yr)
Cybersecurity Software	100 155 5420 000	Cybersecurity Suite	\$5108.16
Productivity Software	100 155 5420 000	Specialty Documents	\$2,200
AppleTree Networks	100 155 5420 000	Secondary Line IT	\$7920
CivicPlus	100 155 5420 000	Website Services	\$3719.45
Conway	100 155 5420 000	Printer Contracts	\$14,648.74
Microsoft	100 155 5420 000	Multiple, Software	\$15,300
DocStar	100 155 5420 000	Specialty Data System	\$6,976.80
Office Supplies	100 155 5420 000	Office Supplies	\$900
Misc Tools/Parts	100 155 5420 000	Various Specialty Tools	\$700
Verizon Wireless	100 155 5420 000	Wireless Services	\$452.75
Turning Tech	100 155 5420 000	ATM Equipment	\$10404
Zoom	100 155 5420 000	Broadcasting Software	\$4161
ArchiveSocial	100 155 5420 000	Social Media Retention	\$7307.80
Totals			\$99,726.96

IT Total Accounts

IT Total Accounts are included below, with no notable changes to existing accounts other than the Program Services account.



Conservation

Contact	Phone & Email	Location
Sean Young Conservation Agent Floodplain Administrator	978-465-0862, ext. 310 conscom@townofnewbury.org	Town Hall 12 Kent Way Byfield, MA 01922

Mission Statement & Departmental Activities

The mission of the Conservation Commission and the Conservation Agent is to educate the public on wetlands protection and regulations, and to guide citizens through permitting processes related to the Massachusetts Wetland Protection Act (310 CMR Section 10.00) and any other state and local applicable regulatory and protection standards.



We seek to promote protection and conservation of both inland and coastal wetland resources, as well as to promote and enforce compliance with local, state, and federal wetland resource regulations. We are proud to serve the Town of Newbury and help to educate the public on all conservation-related matters.

Brief Description of the Department

The Conservation Commission has a Chair and six members. The Commission is supported by a staff of two: the Conservation Agent and the

Inspectional Services administrative assistant. The Commission and staff guide residents through the application process for obtaining local, state, and federal permits relating to wetlands and waterways protection. They are responsible for enforcing and ensuring compliance with local, state, and federal laws, bylaws, regulations, and policies.

They provide resources for a wide range of conservation- and environmental-related topics, including permitting and research, laws/bylaws/policies/regulations, hunting/fishing, wildlife, outdoor safety, flood resilience and insurance, climate change and resilience, sustainability, stormwater management, landscaping for coastal areas and native species.

They also provide resources relating to environmental-based curriculums, programs, and activities for parents, educators, and children. They are responsible for shepherding Town conservation bylaws and policies.

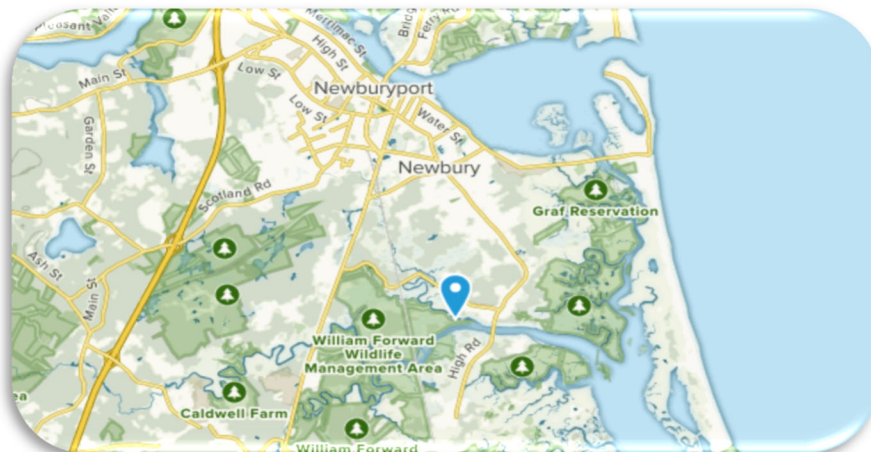


Organizational Chart



FY23 Accomplishments

- Pursued and assisted with multiple successful grant opportunities including a USFWS Fish Passage grant that will help facilitate the removal of Larkin Mill dam
- Continued work to add to the current Town Wetland Bylaw (ART 95) to provide additional protection to inland areas of the Town as well as incorporate climate resiliency into proposed regulations.
- Attended multiple continuing education trainings and conferences to gain additional knowledge and skills used to serve the Town, as well as staying up to date on the latest standards, regulations, and best management practices.
- Complete and Submit for Town Meeting Warrant Proposed Amendments to the Wetlands Bylaw (Ch 95.0)
- Complete MACC Fundamentals for Conservation Commissioners Program





FY24 Goal Updates

GOAL #1	Facilitate the Removal of the Larkin Road Dam
Objective	Complete design plans and permitting Acquire necessary funds to complete project
Measurement	Complete field surveys and data collection, submit permit applications. Pursue additional grants and funding opportunities.
Timing	2 years
Status Update	Design Complete, permits submitted

GOAL #2	Complete Certification Related to Various Aspects of Conservation Agent Position
Objective	Become certified Floodplain Manager Obtain Wetland Professional in training certification Work towards Professional Wetland Scientist certification
Measurement	Complete CFM coursework and certification requirements, pass exam Complete and submit application for Wetland Professional in Training certification Obtain WPIT certification and meet PWS requirements
Timing	1 – 5 years
Status Update	Ongoing

GOAL #3	Improve Efficiency of Conservation Office
Objective	Improve ability to research old files Improve and expand functionality of electronic permit databases Improve filing systems and recordkeeping
Measurement	Digitize and organize archived records Expand of DEP database to include CoC dates and provide permit expiration alerts Reorganize and relocate files to be more accessible
Timing	2 – 3 years
Status Update	Ongoing



GOAL #4	Complete and Submit for Town Meeting Warrant the Proposed Amendments to the Wetlands Bylaw (Ch 95)
Objective	Finalize proposed amendment documents and submit for Town Meeting Warrant
Measurement	Contract third-party reviewer and complete review Finalize amendment documents
Timing	1 – 3 years
Status Update	Ongoing

FY25 Goals

GOAL #1	Larkin Road Dam Removal
Objective	Larkin Road Dam Removal Project Construction Phase
Measurement	Full removal of dam, conduct subsequent studies and monitoring
Timing	FY2025

GOAL #2	Meeting Calendar
Objective	Streamline the Meeting Calendar
Measurement	Eliminate redundant meetings/use technology to automate scheduling process
Timing	1-2 years

GOAL #3	Document Submittal Timelines
Objective	Streamline Document Submittal Timelines
Measurement	Explore digital submission platforms
Timing	1-2 years



Trends/Metrics

Description	FY2022	FY2023	FY2024 (2nd Qtr.)	FY2025 (Target)
Permits/determinations issued	44	24	N/A	-
Relevant training/information sessions attended	52	34 (+23 scheduled to date)	20+	-

Budget

Account Description	FY 2023 Actual Expended	FY 2024 Adopted Budget	FY 2025 Recommended Budget	FY 2025 Recommended Inc (Dec)	FY 2025 Recommended % Inc (Dec)
CONSERVATION COMMISSION					
Conservation Salary & Wages	72,100	84,049	81,600	(2,449)	-2.9%
Conservation Vehicle Allowance	1,800	1,800	1,800	-	0.0%
Plum Island Beach Management	6,215	14,500	14,500	-	0.0%
Conservation Expense	1,274	2,000	2,000	-	0.0%
Total - Conservation Commission	81,389	102,349	99,900	(2,449)	-2.4%



Education





Education



Overview

Newbury is a member of the Triton Regional School District alongside the towns of Rowley and Salisbury. The Towns were first regionalized in 1966¹. The agreement has been amended four times over the past 55 years with the latest version being adopted in 2021. It is governed by a 9-member School Committee that oversees three elementary schools, one middle school, and one high school.

The regional agreement outlines how the annual apportionment of costs are calculated and incurred by each member town for the five schools: Newbury Elementary School, Pine Grove Elementary School, Salisbury Elementary School, Triton Regional Middle School, and Triton Regional High School. The agreement assesses both operating and capital budget costs. Assessments are determined using a two-step formula according to the agreement (page 4):

- Step 1: Town's Minimum Required Local Contribution (MRLC) as determined by DESE
- Step 2: Town's portion above combined MRLC apportioned by student share
- Total Calculation = Step 1 + Step 2

Enrollment²

School	FY2022	FY2023	FY2024	FY2025 (Projection)
Newbury Elementary School	395	412	426	262
Pine Grove Elementary School	410	432	447	258
Salisbury Elementary School	428	420	401	335
Triton Regional Middle School	337	320	314	380
Triton Regional High School	647	647	567	436
Total	2,217	2,231	2,155	1,671

¹ Triton Regional School District, "School Committee Overview", "Regional Agreement", <https://tritonschools.org/en-US/overview-e89c4609/regional-agreement-cfb8fd0c>.

² DESE School and District Profiles, "Triton (07730000)", <https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=07730000&orgtypecode=5&&fycode=2024>.



Per Pupil Expenditure³

District	FY2020	FY2021	FY2022
Triton Regional School District	\$18,636.22	\$20,857.87	\$22,281.92
<i>State Average</i>	<i>\$17,572.80</i>	<i>\$19,066.35</i>	<i>\$20,133.67</i>



³ DESE School and District Profiles, “Per Pupil Expenditures, All Funds”, <https://profiles.doe.mass.edu/statereport/ppx.aspx>.



Updates



Highlights from the Superintendent



As we reflect on another school year, I'm struck by just how much the landscape of education continues to evolve with rapid advancements in technology and our understanding of how we learn best. Gone are the days when classroom learning was confined to textbooks, chalkboards, and pencil-and-paper assignments. Today, our students are immersed in a very different learning experience, with interactive whiteboards, digital curricula, powerful computing devices right at their fingertips, and a movement to have students apply their learning to the context of the larger world in which we live. We remain committed to providing a high-quality and relevant education for all our students, and preparing our students with the skills necessary in the current economy.

At the same time, we have seen a concerning rise in mental health challenges in recent years, particularly as we have emerged from the COVID pandemic. We remain committed to providing robust student supports, social-emotional learning opportunities, and a nurturing school environment to promote the overall well-being of our students.

Of course, none of this work would be achievable without your steadfast support. On behalf of our district, I extend my sincere gratitude for your continued investments in our children's future. With the town's support of our annual operating budget, we are still able to have favorable class sizes in the majority of classrooms across the district, including elementary, middle, and high school. This has been identified as a top priority by all stakeholders across the district as the greatest post-pandemic challenge we face is the re-engagement of all students in the community and the instructional relationships. Below are some examples from school year 2023-2024.

- Universal Free Meals
- District Equity Statement
- MSBA Application for Middle & High School Campus Potential Renovation Project
- Frozen the Musical: Rights Awarded
- 4th Grade Instrumental Lessons: Cost-Free
- ParentSquare – Communications Implementation

Highlights from the High School Principal



We are incredibly proud that Triton High School was recognized as a Unified Champion school this past year. Our Unified Basketball program has continued to grow. Additionally, we have growing numbers in our Best Buddies club, where students were even able to attend a Best Buddies Prom in February. Triton High School also offers both Partners in Physical Education and Partners in Theater courses, both of which help to build relationships and include our neurodiverse students throughout the school setting. Additionally,



Triton is also incredibly proud of the service work that has taken place over the past calendar year. Our Community Service Program has been recognized by both the Salvation Army and InnerView for the number of students and quantity of service provided within our community. We currently have 124 students actively participating and they have given over 4,000 hours of service since September. The Community Service Club also participated in a service trip to the Navajo nation last February and is in the process of planning their next service trip.

Triton High School has helped students to deliberately create and prepare for their post-secondary plans. The Triton High School guidance staff has worked diligently to update the guidance seminar curriculum. Additionally, through our guidance department, we are in year 2 of developing a MyCap scope and sequence which helps to identify a personalized post-secondary plan for each child. This year we have hosted a mindfulness assembly, will be holding a career exploration series, and will be doing a cross curricular career interest profiler project for all sophomore students. Triton High School is also excited for our third group of senior interns to begin this spring. 23 seniors will be working in various industries gaining practical work experience. At the end of their internship each student will be presenting out about their experiences to their peers in a public display of learning.

Last year Triton High School had 98 students take 206 AP exams. This was spread across 16 courses. 74% of our students scored 3 or higher on their exams. Additionally, we had 29 perfect scores and 31 students who qualified as AP scholars. Triton had two students whose PSAT scores qualified them as National Merit Scholars Commended Students, meaning they scored in the top 3% of students nationally. Triton High School also saw significant growth in our state assessment data specifically around Math, where we exceeded our target growth for all sub-group areas. There was also continued growth that took place in English Language Arts.

Highlights from the Middle School Principal



Building upon the strides made last year, we have successfully integrated three special education programs, catering to our most vulnerable and academically challenged students. This initiative ensures continuity as elementary students transition to the middle school, facilitating familiarity with the programming and enhancing their prospects for success.

Following a year of program piloting, we have introduced the EL Education curriculum for English Language Arts this academic year. Our ELA faculty has undergone extensive professional development, deserving recognition for their dedication in bringing this curriculum to fruition. EL Education, known for its rigor and engagement, has garnered positive feedback from students, enriching their learning experiences.

The Math department has initiated a curriculum review, with plans to pilot new materials later this year and into the next. We have introduced "data chats" in Math and Reading, providing students with opportunities to converse with teachers and establish iReady assessment goals. These sessions have



bolstered engagement in iReady testing, yielding observable student progress. Moreover, our Math specialist has been distributing weekly math problems targeting challenging concepts identified through data analysis. The high completion rate of these problems fosters optimism for improvement in these areas.

Highlights from the Elementary School Principal



The 2023-2024 school year started with each grade level having an assembly to introduce new students and staff. We reviewed C.A.R.E.S. and the school rules. C.A.R.E.S. is an acronym for Cooperation, Assertion, Responsibility, Empathy, and Self-Control. C.A.R.E.S. is used to articulate the core skills and traits we attempt to develop in all students. These fundamental skills and traits are reinforced throughout the year.

One way we reinforce these skills is through the continuation of Positive Behavior Interventions and Supports (PBIS). PBIS is a proactive, positive behavior support system for schools. It is an evidenced-based intervention system that works to enhance academic and social behavior outcomes for all students.

All students and staff have been trained in the Standard Response Protocols (SRP). The training included the following Standard Response Protocol Routines:

- Hold
- Secure
- Shelter
- Evacuate
- Lockdown

These protocols are taught to the students and are practiced.

We continue to use rigorous programs at NES. Our English Language Arts Curriculum called Amplify Core Knowledge Language Arts (CKLA) is implemented in grades K – 5. This program was developed on the Science of Reading and teaches sequenced fundamental skills with a focus on teaching background knowledge, vocabulary, and writing. We continue to teach Heggerty (phonemic awareness) and Foundations (phonics) in the early grades to build foundational reading skills. The curriculum Math in Focus is used to teach mathematics. This is a K-8 comprehensive program that develops strong algebraic concepts and problem-solving skills. Students take three benchmark assessments in both literacy and mathematics throughout the year: one in fall, one in winter, and one in spring. The data from these assessments is analyzed by teachers and informs our instruction to best meet the needs of our students.

Inspire (K-2) and Stemscopes (3-6) are curriculums used to teach Science. To enhance our instruction in these areas a .3 STEM (Science, Technology, Engineering, and Math) teacher taught classes in the fall. This position has presented an excitement in students and provides students with opportunities to problem solve and with increased exposure to STEM activities.



Budget Timeline



Overview¹

According to TRSD's website, the following overview describes the budget process;

Massachusetts General Law, Chapter 16B outlines the process for the approval of a regional school district budget. Beyond the requirements of MGL 16B, the district must also consider the mandates of the regional agreement between the towns and the district. In all cases, the laws of the Commonwealth supersede that of any other agreement.

The Triton Regional Agreement requires the same criteria for budget approval as the state; approval by 2/3 of the member communities at the annual town meeting.

Should the School Committee approved budget not gain approval by 2 of the 3 Town Meetings, the budget is returned to the TRSD School Committee which then has 30 days to reconsider the failed budget and make changes. The reconsidered budget is then returned to the Towns which must reconvene Town Meetings within 45 days of the School Committee's passage of the reconsidered budget.

The TRSD Administration and Committee have worked closely with the member communities during the development of the budgets since the district was formed. As such, since its establishment in 1994, the TRSD budgets have always gained approval at 2/3 of the annual Town Meetings, and almost always, all three.



¹ Triton Regional School District, "Business Office", "Budget", <https://tritonschools.org/en-US/business-office-ed96afa3/budget-9bbbb2d0>.



General Annual Budget Development Timeline

Time Period	Milestone
October-December	Internal Budget Preparation by District Administration
Early January	Principals and Directors Make Budget Presentations to School Committee
Mid-January	Saturday Budget Workshop – Committee Establishes Plan for Funding
Mid to Late January	Administrative Internal Budget Preparation
February	Formal Budget Presentation to the School Committee – Tentative Budget Approved
March	Final Budget Presentation to the School Committee – Final Budget Approved
Late March	Budget figures certified by district treasurer and sent to member towns for inclusion in town meeting warrants
Late April / Early May	Town meetings occur in each member town for approval of a district budget





FY2025 Proposed Budget

Discussion

The Town of Newbury's education budget is projected to rise to \$12,461,652, an increase of \$816,530 (7.0%) over FY2024. The budgeted amounts are based on estimates from the three Regional School Districts that Newbury students attend: Triton Regional School District, Whittier Regional Vocational Technical High School, and Essex North Shore Agricultural & Technical High School. The Town typically adopts the final budgets based upon school estimates, as numbers are often not finalized until after Town Meeting. The following general discussion outlines, at a high level, the information for each District's request.



Triton Regional School District assessment is expected to increase \$799,093 (7.1%). As of October 1, 2023, a total of 634 Newbury students attends the school district. The Triton budget is composed of an operating assessment and a debt payment related to the completed renovation/addition and stadium projects. Our total FY2025 budgeted amount is \$12,072,390.

Whittier Regional Vocational Technical High School is estimated to increase by \$14,112 (4.6%) as Newbury has 16 students currently attending. The estimated appropriated amount is \$319,472 for FY2025.



With three (3) students attending Essex North Shore Agricultural & Technical High School from Newbury, we expected the assessment to increase by 3,325 (5.0%) to \$69,790. After our town vote last year, DESE (Department of Elementary and Secondary Education) set the FY25 Chapter 74 tuition rate for Essex North Shore Agricultural & Technical School District at \$20,405 (\$18,712 + \$1,693); an amount slightly under our appropriation.

Budget

District	FY2023 Actual	FY2024 Budget	FY2025 Proposed	\$ Variance	% Variance
Triton Regional	10,830,672	11,273,297	12,072,390	799,093	7.09%
Whittier Regional Voc. Tech.	292,912	305,360	319,472	14,112	4.62%
Essex North Shore Ag. & Tech.	30,774	66,465	69,790	3,325	5.00%
Total - Education	11,154,358	11,645,122	12,461,652	816,530	7.01%

Note: As of this document's publication Whittier Regional Vocational Technical School budget remained pending and estimated which the other two Districts had finalized their figures.



TRSD Assessment Calculation

1. TOWN ASSESSMENT CALCULATION			
OPERATING EXPENSES		\$	51,783,695
REVENUE IN		\$	10,486,741
AMOUNT ASSESSED TO TOWNS		\$	41,296,954
2. MINIMUM CONTRIBUTIONS			
NEWBURY		\$	7,114,985
ROWLEY		\$	7,727,471
SALISBURY		\$	9,304,996
TOTAL		\$	24,147,452
3. TOTAL AMOUNT ABOVE MINIMUM			
TOTAL ASSESSMENT TO TOWNS		\$	41,296,954
TOTAL MINIMUM CONTRIBUTIONS		\$	24,147,452
DIFFERENCE (ASSESSMENT - TOTAL MINIMUM)		\$	17,149,502
4. CALCULATION OF INDIVIDUAL TOWN'S "ABOVE MINIMUM" ASSESSMENT			
	Difference	Enrollment %	Total Above Minimum
NEWBURY	\$ 17,149,502	28.62%	\$ 4,907,812
ROWLEY	\$ 17,149,502	32.84%	\$ 5,631,654
SALISBURY	\$ 17,149,502	38.54%	\$ 6,610,035
		Total	\$ 17,149,501
5. MINIMUM CONTRIBUTION + ABOVE MINIMUM ASSESSMENT= LOCAL ASSESSMENT			
	Minimum (Calculation #2)	Above Minimum (Calculation #4)	Total Assessment
NEWBURY	\$ 7,114,985	\$ 4,907,812	\$ 12,022,797
ROWLEY	\$ 7,727,471	\$ 5,631,654	\$ 13,359,125
SALISBURY	\$ 9,304,996	\$ 6,610,035	\$ 15,915,031
		Total	\$ 41,296,953



TRSD Debt Service Assessment

Per the regional agreement, assessments for capital costs are allotted to each town by enrollment of students from each town.

In the case of the Regional Middle/High School and the stadium project, the assessment costs are divided among the three member towns based on FY25's Foundation Enrollment, which is calculated as of October 1st of each year.

PROJECT		TOTAL ASSESSMENT
STADIUM PROJECT		
Total Debt Service:		\$263,294
Less: E&D (Per Funding Policy)		\$90,000
Total Assessed to Communities		\$173,294
Town	Enrollment Percentage	Portion of Assessment
Newbury	28.62%	\$49,593
Rowley	32.84%	\$56,907
Salisbury	38.54%	\$66,794

Enrollment Basis Calculation

	Newbury	Rowley	Salisbury	Totals
FY25 Foundation Enrollment by Town	617	708	831	2,156

Total Foundation Enrollment	
Includes all Regular Day students, OOD Placement students, Choice Out and Charter Out, LESS Choice In students.	2,156
Matches Enrollment used in Chapter 70 Formula. Posted online at https://www.doe.mass.edu/finance/chapter70/fy2025/preliminary.html	

Newbury Percentage Calculation:	
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617 ÷ 2,156 = 28.62%

Year	Percent	Change from Prior FY
FY25	28.62%	0.11%
FY24	28.51%	-0.72%
FY23	29.23%	0.42%
FY22	28.81%	0.12%
FY21	28.69%	-0.12%



Newbury Enrollment

Actual Resident Pupil Enrollment By School (January 2024)

Grade	FY2024
Newbury Elementary School	
PK	53
K	49
1	60
2	46
3	49
4	42
5	45
6	36
<i>Sub Total</i>	380

Triton Middle School	
7	28
8	49
<i>Sub Total</i>	77

Triton High School	
9	25
10	45
11	41
12	41
<i>Sub Total</i>	152

Residents Enrolled Outside District	
Out of District – SPED	7
Private / Parochial	91
Virtual	3
Public	34
Vocational	18
Charter	21
Home-Schooled	25
<i>Sub Total</i>	199
Total Resident Students	808



First Settlers Burial Ground
High Road

Debt Service



Pearson Snuff Mill



Debt Service

Overview

The sale of municipal bonds is an alternative form of financing capital projects authorized under Massachusetts General Laws, Chapter 44, Sections 7 & 8. Bonds are sold through a competitive bidding process or are directly negotiated with banks and brokerage firms. Once sold, the funds are available in their entirety to the municipality with repayment of the principal plus interest spread over several years.

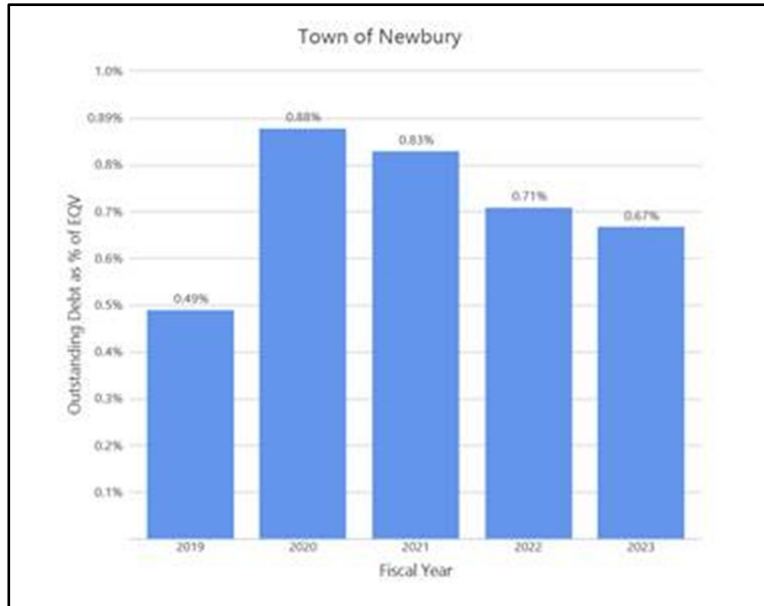
The process begins during the planning stages for the capital project when it is determined how the project will be financed. If the town finds that raising the amount of the project cannot be done through taxation and estimated receipts, either because of the size of the project or because of Proposition 2 ½ limitations, then financing through a bond issue may be the only other alternative. This allows us to spread the cost of the project over a number of years, therefore over a number of appropriations for debt service and interest. Bond principal and interest costs can be determined in a general way for planning purposes.

Long-term debt is strictly controlled in Massachusetts by statute. One of the planning stages is to determine whether the project falls into one of the categories contained in M.G.L. Chapter 44, Section 7 or 8. Section 7 lists those purposes for which a community may borrow inside the debt limit, while section 8 lists those purposes allowable outside the debt limit. The debt limits are defined in M.G.L. Chapter 44, Section 10. This statute limits debt authorized by the town to not more than 5% of their equalized valuation (EQV), which in Newbury's case is \$2,013,812,100 (Mass. Division of Local Services, 2022 EQV). This translates to \$100,690,605 for the Town of Newbury. Currently we have \$10,319,535 in principal authorized, which is well within the legal limit.

Debt Service as a Percentage of EQV	
Total Outstanding Debt (Principal)	\$ 10,319,535
2022 EQV (Equalized Valuation)	\$ 2,013,812,100
Debt Service as Percentage of EQV	0.5%

The Town's ratio of debt to property value is currently 0.5% which is considered "low" by rating agencies; Standard and Poor (S&P) cited this as a positive credit factor. The outside debt limits set forth in the statute may be increased to 10% and 5% respectively, with Emergency Finance Board (EFB) approval.

The graph on the following page denotes Newbury's outstanding long-term debt as a percentage of equalized values over a five-year period.



DLS Total Outstanding Long-Term Debt as % of EQV

Once a decision has been made to finance through a debt issue, the Town must prepare the Warrant Article for consideration with great care. Bond Counsel would reject a poorly worded article and the process would have to be repeated. Chapter 44, section 2 requires a minimum two-thirds vote to authorize debt. Once the debt has been authorized, it is shown on the Tax Rate Recapitulation as a memo entry on Schedule B -Schedule of Appropriations. Temporary borrowing can commence with Bond Anticipation Notes (BAN's). The FY2025 budget has appropriated \$10,000 toward the issuance of Short-Term Debt Interest.

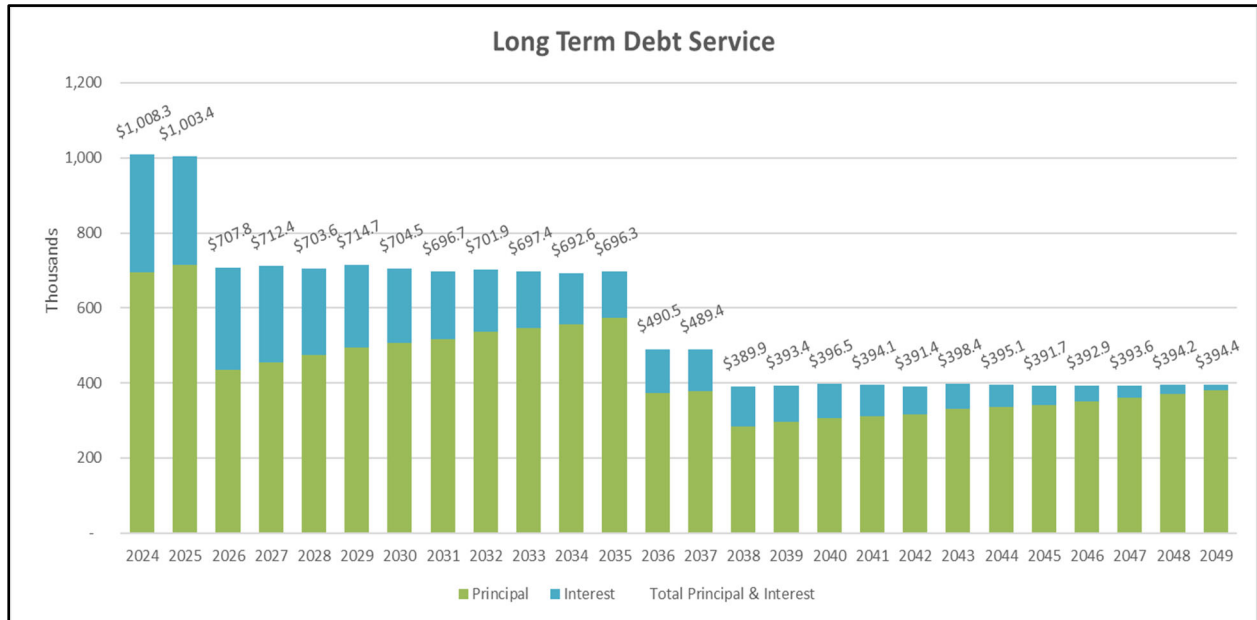
The next major step in the process is to put together the Official Statement, a publication describing in detail the purpose of the issue and pertinent information about the community, which will be used by buyers nationwide. The Official Statement (OS) contains information such as municipal services provided, population, income levels and trends, property valuations, tax limitations and collections, local industry and commerce (with a listing of the largest employers and their payrolls), unemployment rates, building permit history, public schools enrollment, transportation and utilities and finances. This is generally coordinated by the bank, which will be handling the sale with most of the information being supplied by the municipality. Bond Counsel will review the materials, including the municipal votes, and issue a legal opinion on the validity of the obligation and the tax-exempt status of the issue. A rating service, such as Moody's or S&P Global Ratings (formerly Standard and Poor's), gathers information about the municipality and issues a rating of the credit worthiness of the community.

At the place, date and time specified in the Official Statement, the bids are opened publicly and compared. The best offer, either negotiated or publicly bid, is accepted and the proceeds from the issuance are delivered to the municipality. In January 2020, S&P Global Ratings assigned its 'AAA' rating and stable outlook to the Town of Newbury, Massachusetts series 2020 general obligation (GO) police station bonds, and affirmed its 'AAA' rating, with a stable outlook, on the town's existing GO debt (see Appendix – Bond

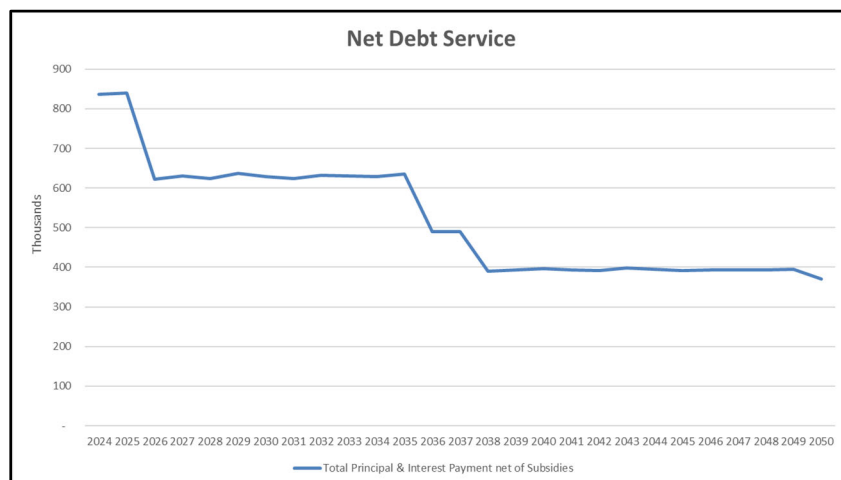


Rating for full review). S&P highlighted our “strong economy, management, budgetary performance, and very strong budgetary flexibility”.

Newbury is legally obligated to pay the principal and interest associated with a bond issuance; this annual payment is known as the debt service payment. The current debt service schedule of Principal and Interest out to Fiscal Year 2050 is shown below.



Newbury’s total outstanding debt portfolio (principal only) is \$10,319,535 as of June 30, 2024. When interest is included, the total cost of this debt is \$14,309,181. Due to the Massachusetts Water Pollution Abatement Trusts Subsidy (MWPAT), the total Principal and Interest payment that Newbury would have been required to pay is decreased in FY 2025 by \$893,940. The Town was required to bring in Water & Sewer onto Plum Island; property owners are assessed betterment fees in order to cover the debt service costs. These payments are the MWPAT subsidy which reduces the overall debt service payment.





Newbury
Long-Term Outstanding Debt

Year	Principal	Interest	Total Principal & Interest	MWPAT Subsidy	Net Debt Service
2024	695,119	313,182	1,008,301	(171,831)	836,471
2025	714,913	288,455	1,003,368	(163,842)	839,526
2026	434,453	273,358	707,811	(84,728)	623,083
2027	454,779	257,657	712,436	(82,376)	630,060
2028	475,107	228,462	703,569	(79,907)	623,662
2029	495,436	219,236	714,672	(77,359)	637,312
2030	505,766	198,724	704,490	(74,733)	629,757
2031	516,096	180,650	696,746	(72,029)	624,717
2032	536,429	165,467	701,896	(69,207)	632,689
2033	546,762	150,631	697,393	(66,267)	631,126
2034	557,096	135,544	692,640	(63,249)	629,391
2035	572,432	123,853	696,285	(60,244)	636,042
2036	372,769	117,710	490,479	-	490,479
2037	378,106	111,338	489,444	-	489,444
2038	285,000	104,888	389,888	-	389,888
2039	295,000	98,441	393,441	-	393,441
2040	305,000	91,541	396,541	-	396,541
2041	310,000	84,084	394,084	-	394,084
2042	315,000	76,353	391,353	-	391,353
2043	330,000	68,375	398,375	-	398,375
2044	335,000	60,106	395,106	-	395,106
2045	340,000	51,669	391,669	-	391,669
2046	350,000	42,872	392,872	-	392,872
2047	360,000	33,647	393,647	-	393,647
2048	370,000	24,163	394,163	-	394,163
2049	380,000	14,419	394,419	-	394,419
2050	365,000	4,741	369,741	-	369,741
Total	11,595,263	3,519,563	15,114,826	(1,065,771)	14,049,055

*MWPAT - Massachusetts Water Pollution Abatement Trusts Subsidy



Town of Newbury, Massachusetts

Capital Improvement Plan



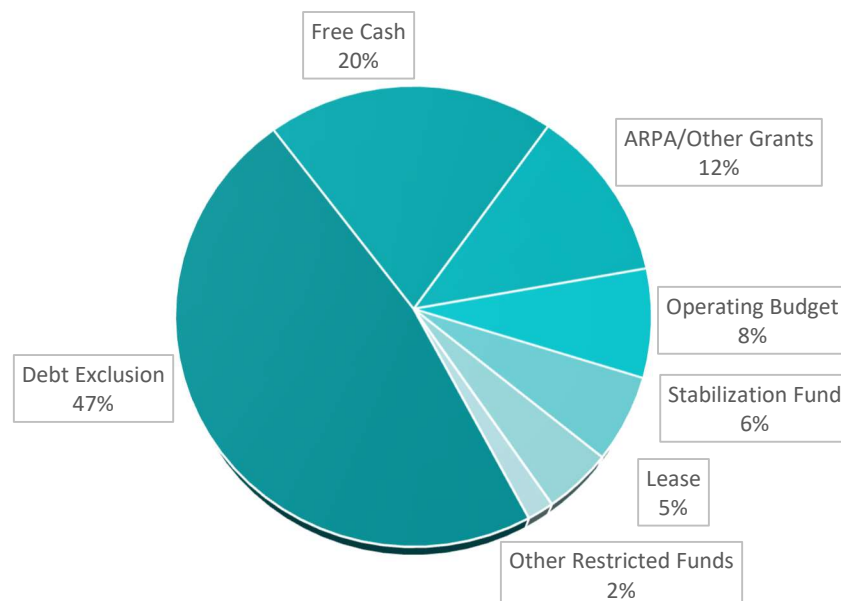
FY2023 – FY2028 CIP Overview

The Town of Newbury's FY2023 – FY2028 proposed Capital Improvement Plan (CIP) includes 47 projects costing approximately \$23.49 million and funded through a variety of sources, including General Fund tax levy, Enterprise Fund revenues and other non-local sources such as American Rescue Plan Act (ARPA) funding and state grants. These capital investments will allow the Town to maintain and improve its capital assets, which represent millions of dollars of taxpayer investment.

Note: A full project listing for the FY2023 – FY2028 CIP can be found in subsequent sections. This section provides an overview of the projects planned and details the financial components of the plan.

Overall, the CIP calls for approximately \$23.49 million in resources from the General Fund, from the operating budget, Free Cash, Stabilization Fund, ARPA and other grants, leases, other restricted funds, and new debt service. The plan includes \$11.15 million in debt financing and over \$4.7 million in Free Cash. Other sources include approximately \$2.8 million in ARPA and other grant funding, including \$900,000 for the removal of Larkin Dam and \$200,000 for the renovation of the Plum Island bathroom facility, as well as about \$1.6 million in presumed Chapter 90 funds over the six-year period. It is anticipated that additional grant opportunities will be identified over time. The single notable difference between the Capital Needs Assessment and the proposed FY2023 – FY2028 CIP Project Plan is the financing of the Newbury Town Hall Project, which will include \$8.5 million from a debt exclusion override as opposed to the initial \$11.5 million projected in the Capital Needs Assessment.

FY2023 – FY2028 CIP by Funding Source





Projects are spread across different functional units of Town government, with many projects falling under the Department of Public Works. In terms of cost for FY2025, approximately 54.83% of the total cost of the CIP falls under the Department of Public Works for facilities and roadway projects. These will be funded through grants, Free Cash and Chapter 90 Funds.

Department	Project Count	Total Project Cost	% of Total Cost
Conservation	1	\$1,452,500	23.53%
Fire	5	\$1,336,000	21.64%
Public Works	8	\$3,384,580	54.83%
Total	14	\$6,173,080	100%

In terms of asset type, the majority of project costs come from proposed facilities and roadway projects. These types of projects account for the majority of CIP dollars, and include proposed roofing and HVAC improvements in the Town Library and Newbury Elementary School, and culvert and dam projects.

Asset Type	Project Count	Total Project Cost	% of Total Cost
Culvert/Dam	2	\$2,202,500	35.68%
Facilities	6	\$2,085,000	33.78%
Roads & Paving	2	\$609,580	9.87%
Vehicles/Equipment	4	\$1,276,000	20.67%
Total	14	\$6,173,080	100%



Multi-Year CIP: (As originally projected)

	Projected FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected FY2027	Projected FY2028
Existing Capital Investment						
Existing Non-Exempt Debt Service	84,625	82,875	81,125	84,250	85,125	82,875
Total Existing	84,625	82,875	81,125	84,250	85,125	82,875

Existing Town Exempt Debt Service	393,919	308,844	311,594	311,294	308,194	307,644
Total Existing Capital Investment	393,919	308,844	311,594	311,294	308,194	307,644

New Capital Investment						
Operating Budget	354,791	372,530	391,157	410,715	431,250	452,813
Stabilization Fund	171,814	175,250	178,755	182,330	185,977	189,696
Free Cash	315,000	330,750	347,288	364,652	382,884	402,029
Total New Capital Investment	841,605	878,531	917,200	957,697	1,000,112	1,044,538

Total Existing & New Capital Investment	926,230	961,406	998,325	1,041,947	1,085,237	1,127,413
Revenue Projection (less Enterprise Funds)	24,135,346	25,342,114	26,609,219	27,939,680	29,336,664	30,803,497
Capital Investment as % PY Revenue	3.84%	3.79%	3.75%	3.73%	3.70%	3.66%

Target Investment Level						
Operating Budget – Pay-Go	292,000	292,000	292,000	292,000	336,000	292,000
Operating Budget – Fire Lease	-	-	54,948	54,948	54,948	124,356
Stabilization Fund	408,000	320,000	320,000	125,000	152,000	100,000
Free Cash	-	565,000	1,170,000	240,000	262,000	-
Total Target Investment Level	700,000	1,177,000	1,836,948	711,948	804,948	516,356

*The Capital Improvement Plan is currently being updated to reflect FY 2025-2030



FY2025 Proposed Capital Budget

The following tables summarize the projects proposed for the upcoming fiscal year by department and by funding source, including projects funded entirely by grants or other non-local sources.

Project Title	FY2025	Source
---------------	--------	--------

Library		
HVAC Replacement	\$125,000	Free Cash
Roof Replacement	\$650,000	Free Cash

Fire		
Urban Interface Firefighting Apparatus	\$700,000	Lease/Borrowing
Ambulance Purchase	\$475,000	Ambulance Enterprise Fund Free Cash
Power Load Stretcher Purchase	\$66,000	Ambulance Enterprise Fund Free Cash
Morgan Ave Station Floor Replacement	\$60,000	Free Cash
Protective Turn Out Gear	\$35,000	Free Cash

Public Works		
Road Improvement Program	\$519,580	Operating Budget/Chapter 90
Newbury Elementary School Roof Repair	\$150,000	Free Cash
Newbury Elementary School HVAC Repair	\$1,000,000	Free Cash
Newbury Elementary School Paving	\$90,000	Free Cash
Lower Green School Roof Replacement	\$100,000	Free Cash
Larkin Dam Removal	\$1,452,500	Grants
Orchard Street Culvert Replacement	\$750,000	Grants/Chapter 90



FY2025 – FY2028 Projects by Department & Funding Source

Project Title	FY2025	FY2026	FY2027	FY2028	Source
Conservation					
Remove Larkin Dam	1,452,500				Grants
Fire					
Replacement of Fire Apparatus	700,000				Lease
Replacement of Ambulance	475,000				Restricted Funds
Power Load Stretcher	66,000				Restricted Funds
Replacement of Apparatus Floor	60,000				Free Cash
Turn Out Gear	35,000				Free Cash
Replacement of Engine 1			700,000		Lease
Police					
Firearms					
Cruiser Carport					
Harbormaster Office					
Mobile Command Post					
Police Admin Vehicle Replacement			37,000		Stabilization Fund
Polaris ATV Patrol Vehicle					
Unmarked Investigations Vehicle		36,000			Stabilization Fund
Argo ATV Tracked Response		56,000			Stabilization Fund
Cruiser Replacement		62,000	62,000	62,000	Operating Budget
Public Works					
Wheeled Excavator					
Six Wheel Dump Truck		240,000			Free Cash
Elgin Street Sweeper			250,000		Free Cash
Ford F250 Pick Up Truck			44,000		Operating Budget
Chevy One Ton Dump Truck					Stabilization Fund
Replace John Deere Lawn Mower		15,000			Stabilization Fund
Replace Ferris Lawn Mower			15,000		Stabilization Fund
Replace 1998 Morbark Wood Chipper		75,000			Stabilization Fund
Repair Newbury Elementary Roof	150,000	150,000	150,000	150,000	Free Cash
Repave Parking Lot at Newbury Elementary	90,000				Free Cash
Paving Newbury Boat Ramp		75,000			Free Cash
Replace Roof at Town Library	650,000				Free Cash
Recarpet at Town Library					Stabilization Fund
Repaint Town Library					Stabilization Fund
Replace HVAC System at Town Library	125,000				Free Cash
Replace Orchard Street Culvert	750,000				Chapter 90/Grants
Newbury Elementary School HVAC Replacement	1,000,000	1,000,000			Free Cash
Lower Green Roof	100,000				Free Cash
Annual Road Improvement Program	519,580	519,580	519,580	519,580	Chapter 90; Operating Budget
TOTAL	6,173,080	2,228,580	1,777,580	731,580	



FY2025 – FY2028 Projects by Department & Funding Source

Project Title	FY2025	FY2026	FY2027	FY2028	Source
Conservation					
Remove Larkin Dam	\$1,452,500				Grants
Fire					
Replacement of Fire Apparatus	\$700,000				Lease
Replacement of Ambulance	\$475,000				Restricted Funds
Power Load Stretcher	\$66,000				Restricted Funds
Replacement of Apparatus Floor	\$60,000				Free Cash
Turn Out Gear	\$35,000				Free Cash
Replacement of Engine 1			\$700,000		Lease
Police					
Firearms					
Cruiser Carport					
Harbormaster Office					
Mobile Command Post					
Police Admin Vehicle Replacement			\$37,000		Stabilization Fund
Polaris ATV Patrol Vehicle					
Unmarked Investigations Vehicle		\$36,000			Stabilization Fund
Argo ATV Tracked Response		\$56,000			Stabilization Fund
Cruiser Replacement		\$62,000	\$62,000	\$62,000	Operating Budget
Public Works					
Wheeled Excavator					
Six Wheel Dump Truck		\$240,000			Free Cash
Elgin Street Sweeper			\$250,000		Free Cash
Ford F250 Pick Up Truck			\$44,000		Operating Budget
Chevy One Ton Dump Truck					Stabilization Fund
Replace John Deere Lawn Mower		\$15,000			Stabilization Fund
Replace Ferris Lawn Mower			\$15,000		Stabilization Fund
Replace 1998 Morbark Wood Chipper		\$75,000			Stabilization Fund



Project Title	FY2025	FY2026	FY2027	FY2028	Source
<i>Public Works Continued</i>					
Repair Newbury Elementary Roof	\$150,000	\$150,000	\$150,000	\$150,000	Free Cash
Repave Parking Lot at Newbury Elementary	\$90,000				Free Cash
Paving Newbury Boat Ramp		\$75,000			Free Cash
Replace Roof at Town Library	\$650,000				Free Cash
Recarpet at Town Library					Stabilization Fund
Repaint Town Library					Stabilization Fund
Replace HVAC System at Town Library	\$125,000				Free Cash
Replace Orchard Street Culvert	\$750,000				Chapter 90/Grants
Newbury Elementary School HVAC Replacement	\$1,000,000	\$1,000,000			Free Cash
Lower Green Roof	\$100,000				Free Cash
Annual Road Improvement Program	\$519,580	\$519,580	\$519,580	\$519,580	Chapter 90; Operating Budget



Great Meadow Farm Conservation Land

Appendices



Newman Road
Little River



Town of Newbury Community Profile

At A Glance

Incorporated: 1635

Land Area: 26.29 Sq. Miles

Public Roads: 52.82 Miles

Population: 6,716

Form of Government:

- Town Administrator
- Five-member Select Board
- Open Town Meeting

Median resident age: 51.8 years

Median value of owner-occupied housing unit: \$745,700

Homeownership rate: 87.5%

Total housing units: 3,072

Median household income: \$167,625

Education: 55.5% of residents hold bachelor's degree or higher

Veterans: 10.2% of residents

FY2024 Financial Data:

- Tax Rate per Thousand: \$7.68
- Average Single Family Tax Bill: \$6,704
- Municipal Operating Budget: \$25,473,294
- Operating Budget per Capita: \$3,801
- Certified Free Cash as of 11/08/2023: \$3,504,712, which represents 13.5% of the operating budget

Source: US Census Bureau, Newbury, MA,
<mailto:https://data.census.gov/all?q=Newbury%20town,%20Massachusetts>.

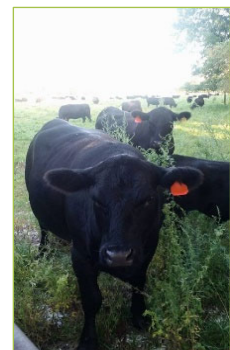
History & Overview



The Town of Newbury is located on the Northeast coast of Massachusetts, about 34 miles north of Boston. It is a part of Essex County, situated next to the harbor city of Newburyport, of which it was once part. Newbury is divided into three sections, Old Town, Byfield, and Plum Island, which makes for a culturally and geographically diverse community.

Newbury was settled in 1635, its original settlers coming over from England in 1634 and arriving in neighboring Ipswich. Today, Newbury is considered a residential community with many residents commuting to other communities to work. Commuter rail and bus service to Boston and surrounding areas exists along with easy access to major highways.

The “gentrification” of Newbury along with long standing zoning restrictions has allowed for little commercial expansion and the tax base remains primarily residential.¹



¹ Town of Newbury, Community Profile narrative, provided by Town Administrator Tracy Blais



Public School System



Newbury's school system consists of the Newbury Public Elementary School, grades kindergarten through 6, the Triton Regional Middle School, grades 7 – 8, and the Triton Regional High School, grades 9 - 12. The school district has 2,155 students enrolled in 2023-2024 school year. Of these students, 412 attend Newbury Public Elementary School. High School Technical education is provided through the Whittier Regional Vocational Technical High School and Essex Agricultural and

Technical High School. According to the 2020 U.S. Census, 97.8% of Newbury's residents have a high school degree or higher and 55.8% have bachelor's degree or higher.²

Economics

Financial indicators suggest that Newbury has strong creditworthiness and minimal risk. The Town of Newbury, for the year ended June 30, 2021, reported the Town's credit rating as Moody's Aa2 and Standard & Poor as AAA. The FY2024 budget represented approximately \$26 million, which represents a 13% increase from FY2023. The FY2024 total tax levy is approximately 19 million, which is 73% of the total budget.³ Of Newbury's class of worker over age 16, 64.1% are employed by a private company, 14.6% are local, state, and federal workers, and 7.8% are self-employed. The most prevalent industries in Newbury include 21% educational services, and health care and social assistance; 20.9% professional, scientific, and management, and administrative and waste management; 10.5% construction; 7.5% manufacturing; and 5.3% arts, entertainment and recreation, and accommodation and food services. The employment rate in Newbury is currently 68.6%; and the average travel time to work is 26.3 minutes with 75% of workers driving alone.⁴

Demographics

Per the 2020 U.S. Census, the largest racial/ethnic group in Newbury is White at 92%, followed by 4.1% Two or more races; 1.7% Hispanic or Latino, and 1.9% Asian. Of Newbury's approximately 3,072 total households, 36% are family households and 62% of households are married couples, and 9% are seniors living alone. About 1.2% of families live below the poverty line. Approximately 87.5% of residents own their home and 12.5% rent, which is significantly higher than the State average.⁵

² Massachusetts Department of Elementary and Secondary Education, Public School Districts, Triton Regional School District., [DESE Triton Regional School District Data](#)

³ Division of Local Services, Municipal Finance Trend Dashboard, Town of Newbury Categories 3 and 4, [DLS Municipal Finance Trend Dashboard](#)

⁴ US Census Bureau, Newbury Community Profile, [2022 American Community Survey 5-year estimates](#).

⁵ Division of Local Services, Municipal Finance Trend Dashboard, Town of Newbury Category 5, Demographics [DLS Demographics Town of Newbury, MA](#)



Geography



The Town, which is situated just south of the mouth of the Merrimack River and along the Atlantic Ocean, is bordered by Newburyport to the north, West Newbury to the northwest, Groveland to the west, Georgetown to the southwest, and Rowley to the east. A majority of Town land is marshes and protected land, which is included in the Parker River National Wildlife Refuge, Old Town Hill Reservation Area, Kents Island Wildlife Management Area, Downfall Wildlife Management Area and parts of the Mill River Wildlife Management Area and Crane Pond Wildlife Management Area.

Photo credit: Old Town Hill, Newbury, MA, Trustees of Reservations

Transportation

Newbury is accessible via Interstate 95, which passes through the western part of the Town. The Newbury Turnpike (U.S. Route 1) runs north to south through the middle of Newbury and Massachusetts Route 1A is also accessible. Commuters can access Newbury via The Newburyport/Rockport Line of the MBT Commuter Rail and public bus routes.





Glossary of Terms

Abatement – A reduction or elimination of a levy imposed by a governmental unit, applicable to tax levies, motor vehicle excise, fess, charges, and special assessments.

Accounting System – The total structure of records and procedures which identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

Accrued Interest – In an original governmental bond sale, accrued interest is the amount of interest which has accumulated on the bonds from the day they are dated, up to but not including, the date of delivery (settlement date).

Amortization – The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of a “general” appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance which may result in Free Cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (Chapter 41, § 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

Arbitrage – As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts, assessed valuation is based on “full and fair cash value,” the amount a willing buyer would pay a willing seller on the open market. Assessors must collect,



record, and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit – An examination of systems, procedures, and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (The audit is a valuable management tool for evaluating the fiscal performance of a community).

Audit Report – The product of an audit prepared by an independent auditor. The report often includes (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations.

Authentication – see Certification.

Available Funds – These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus, and enterprise retained earnings.

Balance Sheet – A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Basis of Accounting – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual method of accounting. Their revenues are recognized when they become measurable and available, as net current assets, with the following guidelines: Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash, as well as amounts received during the first 60 days of the following fiscal year. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments) – Whenever a specific area of a community receives benefit from a public improvement (e.g. water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the cost it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors apportion the betterment over 20 years. Over the lifetime of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.



Bond – A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond Anticipation Note (BAN) – Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long- term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years, but with the reduction of principal after two years (Chapter 44, § 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Chapter 44, §§ 7 and 8). BANs are full faith and credit obligations.

Bond Authorization – see Debt Authorization.

Bonds Authorized and Unissued – Bonds which a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the Treasurer and Mayor or Selectmen.

Bond Counsel – An attorney or law firm engaged to review an opinion upon legal aspects of a municipal bond or note issue.

Bond Issue – Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bonds Payable – The face value of bonds issued and unpaid.

Bond Premium – The excess of the price at which a bond is acquired or sold over its face value. An example is a \$1,000 bond which sells for \$1,010. The premium equals \$10.

Budget – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” – the financial plan presented to the Town Meeting, or “final” – the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and Town Meeting.

Capital Budget – An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This budget should recommend the method of financing for each item recommended and identify those items which are recommended to be deferred due to scarce resources.



Capital Expenditures/Improvements – These are items generally found in the capital budget, such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing, advance planning may be included.

Capital Improvement Program – A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all the community’s needs should be identified in the program, there should also be a set of criteria which prioritizes the expenditures. The capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion – A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash – Currency, coin, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits.

Cash Management – The process of managing monies of a local government in order to insure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care – These funds are donated by individuals for the care of grave sites. According to Chapter 114, § 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification – The action of a bank or trust company (or DOR’s Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Cherry Sheet – Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year’s state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive “offset items” which must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that based on filing requirement and/or actual data information the final aid or assessment may differ.)



Cherry Sheet Offset Items – Local aid accounts which may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include School Choice Receiving Tuition and Public Libraries.

Classification of Real Property – Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate – In accordance with Chapter 40, § 56, the Selectmen vote to determine the tax rate options. Based on the residential factor adopted (see Residential Factor), any community may set as many as four different tax rates for: residential property; open space; and commercial, industrial, and personal property.

Collective Bargaining – The negotiations between an employer and union representative regarding wage, hours, and working conditions.

Conservation Fund – This fund may be expended for lawful conservation purposes as described in Chapter 40, § 8C. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of the city council or town meeting.

Debt Authorization – Formal approval to incur debt by municipal officials, in accordance with procedures stated in Chapter 44, specifically §§ 1, 2, 3, 4a and 6-15.

Debt Burden – The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion – This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

Debt Limit – The maximum amount of debt which a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service – The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default – Failure to pay principal or interest when due.



Encumbrance – Obligations in the form of purchase orders, contract, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds – An accounting mechanism which allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund, all costs of service delivery, direct, indirect, and capital costs, are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at year end. According to Chapter 44, § 53F½, all the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) – The determination of the full and fair cash value of all property in the Commonwealth which is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with Chapter 58, § 10C, is charged with the responsibility of biannually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts – Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the Assessors from gross amount to be raised by taxation.

Excess and Deficiency – Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Select Board and council must be informed of excess levying capacity and evidence of such acknowledgement must be submitted to DOR when setting the tax rate.

Exemptions – Upon approval of an application to the Board of Assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship, and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, blind individuals, surviving spouses, persons over 70 years of age, and certain financial hardships.

Expenditure – The spending of money by the town or city for programs within the approved budget.

Federal Aid Anticipation Note (FAAN) – A short-term loan issued to be paid off at the time of receipt of a federal grant. FAANs are full faith and credit obligations.



Fiduciary Funds – Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds. Non-expendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Financial Advisor – An individual or institution which assists municipalities in the issuance of tax-exempt bonds and notes. This function in Massachusetts is performed either by the public Finance Department of a commercial bank or a non-bank advisor.

Fiscal Year – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends, e.g. the 2016 fiscal year, July 1, 2015, to June 30, 2016, usually written as FY16 or FY2016. This, however, no longer coincides with the fiscal year followed by the federal government, for beginning in 1976 the federal fiscal year was changed to begin on October 1 and end on September 30.

Fixed Costs – These are costs which are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

Float – The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget – The target set for each school district defining the spending level necessary to provide an adequate education for all students. The Foundation Budget is comprised of both local effort and state aid.

Free Cash – (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR's Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the community's Auditor, Accountant or Comptroller. Typically, a community will attempt to maintain a free cash balance of between 3 and 5 percent of its total budget as a hedge against unforeseen expenditures, to insure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect



municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see Available Funds.

Full Faith and Credit – A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the General Fund and Enterprise Funds. Communities whose accounting records are organized according to the Uniform Massachusetts Accounting System use multiple funds.

General Fund – This non-earmarked fund is used to account for most financial resources and activity governed by the normal Town Meeting/City Council appropriation process.

General Obligation Bonds – Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

Governing Body – The board, committee, commissioners, or other legislative body of a governmental unit, including the school committee of a municipality.

Indirect Cost – Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total costs of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest – Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate – The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Judgment – An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.



Land Fund – A fund established in FY86 to which may be added an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund – A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Chapter 94C, § 47. Funds from this account may be expended by the police chief without further appropriation.

Legal Opinion – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

Levy Ceiling – The maximum tax assessed on real and personal property may not exceed 2.5 percent of the total full and fair cash value of all taxable property (Chapter 59, § 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion, or a special exclusion.

Levy Limit – The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (Chapter 59, § 59C(f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line-Item Budget – A budget which focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the Commonwealth to towns, cities, and regional school districts. Estimates of local aid are transmitted to towns, cities, and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or the regional school district's General Fund and may be spent for any purpose subject to appropriation.

Local Appropriating Authority – In a town, the town meeting has the power to directly levy a property tax. In a city, the city council has the power.

Local Receipts – Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

M.G.L. (or G.L.) – Massachusetts General Laws, Annotated

Massachusetts Clean Water Trust – formerly the Massachusetts Water



Pollution Abatement Trust – established in 1989 to improve the water quality in the Commonwealth through the provision of low-cost capital financing to cities, towns and other eligible entities.

Massachusetts Municipal Depository Trust – Founded in 1977, it is an investment program in which municipalities may pool excess cash. It is under the supervision of the State Treasurer.

Massachusetts School Building Authority – a quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth’s public schools

Maturity – The date upon which the principal of a bond becomes due and payable.

Minimum Required Local Contribution – The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody’s Investment Services, Inc. – One of the leading municipal bond rating agencies.

Municipal(s) – (As used in the bond trade) “Municipal” refers to any governmental unit below or subordinate to the state. “Municipals” (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts, special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor – An estimate of the percentage change in a municipality’s revenue growth for a fiscal year.

Municipal Finance Oversight Board – A board authorized by M.G.L. to review and approve applications by municipalities to exceed their statutory debt limit, define the term of borrowing for certain purposes and designate issues of “Qualified Bonds” under chapter 44a.

Net School Spending (NSS) – Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must be equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education.

New Growth – the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY2016 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY2015 tax rate.

Note – A short-term loan, typically of a year or less in maturity.



Notice of Sale – A detailed statement which is published to advertise the sale of municipal bonds by competitive bid.

Objects of Expenditures – A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses” or “capital outlay.”

Official Statement – A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The Official Statement is sometimes published with the Notice of Sale. It is sometimes called an Offering Circular or Prospectus.

Operating Budget – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised – The amounts raised through taxation, but which are not appropriation items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county, and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to Town Meeting. (see Tax Rate Recapitulation Sheet)

Overlay – (Overlay Reserve or Reserve for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather on the tax rate recapitulation sheet.

Overlay Deficit – A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus - Any balance in the overlay account of a given year more than the amount remaining to be collected or abated can be transferred into this account (see Overlay). Within ten days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available for transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e. it becomes a part of free cash.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (see Underride)

Override Capacity – The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.



Par Value – The face amount of a bond, e.g. \$1,000 or \$5,000.

Parking Meter Receipts Reserved for Appropriation – This fund allows a community to charge for parking and to reserve these proceeds in a separate account. In accordance with Chapter 40, § 22A, the process may be used to offset certain expenses for the acquisition, installation, maintenance and operation of parking meters and the regulation of parking and other traffic activities.

Paying Agent – A bank or other institution which acts as the agent for a municipality in making bond interest and principal payments.

PERAC - The Public Employee Retirement Administration Commission – created for and dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

Performance Budget – A budget which stresses output both in terms of economy and efficiency.

Personnel Services – The cost of salaries, wages, and related employment benefits.

Premium – The amount by which the price exceeds the principal amount of a bond or par value.

Principal – The face amount of a bond, exclusive of accrued interest.

Program Budget – A budget which relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy – The amount of community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services – The cost of services that are provided by a vendor.

Ratings – Designations used by credit rating services to give relative indications of quality. Mood's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard & Poor's ratings include AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD and D.

Refunding – System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund – An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) or city (not to exceed 3 percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the Finance Committee can authorize transfers for this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by Town Meeting.



In a city, transfers from this fund may be voted by the City Council upon recommendation of the Mayor.

Residential Factor – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. If local officials choose a low residential factor, (for example the statutory minimum set by the Commissioner of Revenue) residential property owners will pay a proportionately lower share of the total levy (split or multi-tax rate). A residential factor of “1” will result in the taxation of all property at the same rate (single tax rate).

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, to reimburse the General Fund for prior year subsidies, to reduce user charges and for enterprise deficits (operating loss).

Revaluation (or recertification of property values) – The Assessors of each community are responsible to develop a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors’ analysis and consideration of many factors including, but not limited to, the results of an in-depth sales ratio study, the location and style of properties, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government – no more or less – in proportion to the amount of money the property is worth.

Revenue Anticipation Borrowing – Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Chapter 44, § 4, towns, cities and districts may borrow up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN) – A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond – A bond payable from and secured by specific revenues and thereby not full faith and credit obligations.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single



department or board. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lot Fund – This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the Cemetery Department under provisions of Chapter 114, § 43C.

Sale of Real Estate Fund – This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44, § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Security – For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond – A bond of an issue which has maturities scheduled annually over a period of years.

Special Assessment – see Betterments.

Special Exclusion – For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. see Proposition 21/2 chapter in this Manual.

Stabilization Fund – An account from which amounts may be appropriated for any lawful purpose. Towns may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Director of Accounts. The aggregate of the Stabilization Fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the Stabilization Fund.

Standard & Poor's Corporation – One of the leading municipal bond rating agencies.

State Aid Anticipation Note (SAAN) – A short-term loan issued in anticipation of a state grant or aid.

State House Notes – Notes for towns, cities, counties, and districts certified by the Director of Accounts. State House Notes are generally less costly and easier to issue than conventional issues for borrowings. Therefore, these notes are more commonly used for temporary loans and smaller long-term issues.



Surplus Revenue – The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tailings – This fund is reserved for unclaimed checks written on city or town accounts. The procedures for retaining money from unclaimed checks is outlined in Chapter 200A, § 9A. Written notice must be filed with the Clerk if these procedures are to be followed.

Tax Rate – The amount of tax stated in terms of a unit of the tax base, for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet) – A document submitted by a town or city to the Department of Revenue to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations which affect the property tax rate. (In order to issue the first-half semiannual property tax bills before October 1st, the recap sheet should be submitted to the Department of Revenue in September, or in December to issue the third quarterly property tax bills before January 1st.)

Tax Title – Collection procedure which secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October first following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting the overdue amounts to the Treasurer).

Term Bond – Bonds the entire principal of which matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

Trust Fund – In general, a fund held for the specific purpose stipulated by a trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Underride – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of Override.

Underwriter – For municipal debt issues, a commercial bank or securities dealer which purchases all or part of a new issue to sell the securities to investors. A group of underwriters is called a syndicate.

Unfunded Pension Liability – Unfunded pension liability is the difference between the value assigned to the retirement benefits already deemed by the town's employees and the assets the town's retirement system will have on hand to meet these obligations. The dollar value of the



unfunded pension liability is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.

Uniform Massachusetts Accounting System (UMAS) – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

Unreserved Fund Balance – Also referred to sometimes as “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see Free Cash).

Valuation (100%) – Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant – A list of items to be acted on by Town Meeting. (A treasury warrant, and the assessors’ warrant authorize the Treasurer to pay specific bills and the tax Collector to collect taxes in the amount and from the persons listed, respectively.)

Water Surplus – For water departments operating under Chapter 41, § 69B, any revenues in excess of estimated water receipts or unspent water appropriations close to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

Waterways Improvement Fund – An account into which 50 percent of the proceeds of the boat excise are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in Chapter 40, § 5G.

Yield – The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)



Financial Policies: Budget Excerpt

For a full list of Newbury's Financial Policies visit:

https://www.townofnewbury.org/sites/g/files/vyhli951/f/uploads/financial_management_plan_09-12-2017.pdf

A. GENERAL BUDGETING POLICIES

A-1 Balanced Budget

Background:

All Massachusetts municipalities are required by state law to prepare balanced annual budgets.

The Government Finance Officers Association (GFOA) notes a true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

Policy:

The Town Administrator shall work with the Select Board and the Finance Committee to develop a balanced budget in accordance with A-2 below to be recommended to Town Meeting. Expenditures shall be realistically budgeted and estimated revenues shall be conservatively budgeted to allow for unanticipated events. The Town shall present the assumptions used in the balanced budget.

In addition, the Town will not balance the budget by using one time or other nonrecurring revenues to fund ongoing expenditures. The Town will not use budgetary procedures that balance the budget at the expense of future years, such as postponing or deferring payment of expenses already incurred, accruing future year revenues, or rolling over short-term debt to avoid making principal payments. The Town budget shall also support a financially sound operating position by maintaining reserves for emergencies and providing sufficient liquidity to pay bills on time and avoid revenue anticipation borrowing.

References:

Town of Newbury By-Law Chapter 11: Finance Committee

M.G.L. c.44, §31

Achieving a Structurally Balanced Budget, Government Finance Officers Association Best Practice, February 2012

A-2 Submission of Budget and Budget Message

Background:

Two important principles of public budgeting are clarity and publicity. The GFOA considers the preparation of the annual budget document of great importance in providing detailed financial information and also explaining the key issues that face the community. It is also important to broadly distribute this information to the staff, elected and appointed officials and the general public in order to give them a greater understanding of the operations, financing and key issues confronting the community.

Policy:



Chapter 460 of the Acts of 2008 defines the budget responsibilities of the town administrator,

SECTION 15. At least 90 days before the annual town meeting, the town administrator shall submit in writing to the Select Board a careful detailed estimate of the probable expenditures of the town government for the ensuing fiscal year, stating the amount required to meet the interest and maturing bonds and notes or other outstanding indebtedness of the town, and showing specifically the amount necessary to be provided for each fund and department, together with a statement of the expenditures of the town for the same purposes in the preceding year and an estimate of the expenditures for the current year. The town administrator shall also submit a statement showing all revenues received by the town in the preceding fiscal year together with an estimate of the receipts of the current year and an estimate of the amount of income from all sources of revenue exclusive of taxes upon property in the ensuing year. The town administrator shall report the probable amount required to be levied and raised by the taxation to defray all expenses and liabilities of the town, together with an estimate of the tax rate necessary to raise that amount. For the purposes of enabling the town administrator to make up the annual estimates of expenditures, all boards, offices, and committees of the town shall, at least 120 days before the annual town meeting, furnish all information in their possession and submit in writing to the town administrator a detailed estimate of the appropriations required for the efficient and proper conduct of their respective departments during the next fiscal year.

SECTION 16. The Select Board shall consider the tentative budget submitted by the town administrator and make recommendations relative thereto as it considers expedient and proper in the interests of the town. On or before the seventy-fifth day before the annual town meeting, the Select Board shall transmit a copy of the budget, together with its recommendations relative thereto, to each member of the finance committee.

In addition to the above requirements, the Town Administrator shall prepare a budget message that outlines the proposed financial policies for the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major differences from the current fiscal year in financial policies, expenditures, and revenues, together with the reason(s) for such changes, summarize the Town's debt position, and include such other material as the Finance Committee, the Select Board and Town Meeting may reasonably require.

The Town shall work toward the implementation of a budget document that meets the high standards of the Government Finance Officers Association "Distinguished Budget Presentation Award Program."

References:

Chapter 460 of the Acts of 2008 AN ACT ESTABLISHING A SELECTMEN-ADMINISTRATOR FORM OF GOVERNMENT FOR THE TOWN OF NEWBURY

Newbury By-Laws Chapter 11: FINANCE COMMITTEE

A-3 Revenue and Expenditure Forecast

Background:

A critical step in maintaining a sound financial plan is the preparation of a multi-year revenue/expenditure forecast(s). Long term financial planning, including revenue and expenditure assumptions, is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality.



The Massachusetts Division of Local Services (DLS) states that a financial forecast, or multi-year revenue and expenditure forecast, allows a municipality to evaluate the impact of various government decisions over time.

A forecast will provide decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions, and will allow the Town Administrator and staff, the Finance Committee, and the Select Board to test various “what-if” scenarios and examine the fiscal impact on future budgets.

Policy:

Each year the Town Administrator and staff, in consultation with the Finance Committee, shall prepare and maintain a five-year Financial Forecast for General Fund and Enterprise Fund operations based on current service levels and current funding sources and including the five- year Capital Improvement Program.

The forecast shall be used as a budget tool to enable Town officials to review operating needs, identify fiscal challenges and opportunities, and develop long-term budgeting policies as part of an overall strategic plan. The forecast shall be designed to provide an outlook on the implications of changes in revenues and expenditures and allow for analyzing multiple scenarios. The forecast will: 1) provide insight into whether the current mix and level of resources in the General Fund are likely to continue to be sufficient to cover current service levels and capital projects; and, 2) identify the resources needed to maintain required enterprise fund operations and 3) estimate the impact on rate payers.

The forecast and the associated assumptions shall be made available to the Select Board and the Finance Committee no later than upon submission of the Capital Improvement Plan.

References:

Revenue and Expenditure Forecasting, MA DOR Division of Local Services Best Practice.

Financial Forecasting in the Budget Preparation Process, Government Finance Officers Association Best Practice, February 2014.

Financial Management Assessment, Standard and Poor’s, June 2006.

A-4 Position Control/Vacancies

Background:

A large segment of a town’s budget is its personnel costs. Failure to accurately monitor the approved personnel budget can lead to errors in budgeting, over or under staffing, incorrect grading, and other personnel costs.

Policy:

The Town shall maintain a personnel system that accurately tracks authorized, filled and unfilled positions as well as their funding source. Annual budgets shall be prepared that account for all the costs necessary to cover positions that the Town intends to have during that budget period.

A-5 Labor Contracts/Personnel Policies

Background:

The Town has approximately 134 non-union employees and 26 union employees represented by the Teamsters and MassCop unions. For the purposes of these policies, the following definitions shall apply:



- Personnel Policies are the documents that represent the conditions of employment, wages, benefits, hiring, promotions, classifications, and many other categories of employer/employee relations. Collective bargaining agreements, as well as state laws and regulations, take precedence over the terms included in the Personnel Policy.
- Pay and Classification Plans are the schedules that identify employees by job category, job title, and union/non-union status on a typical Grade structure. Pay Plans are the wage schedules that specify pay rates, typically on an annual step or merit system, for each union and non-union position.
- Memorandums of Agreement (MOAs) are the documents that represent agreement between a municipality and the various labor unions. They are created when a municipality and the respective union have reached agreement for a contract period about wages and working conditions.
- Collective Bargaining Agreements (CBAs) are the documents that incorporate the negotiated changes and represent the total agreement that exists between the union and the town.
- Side Letters are documents that represent a short-term agreement between a municipality and a union.

Policy:

Pay plans and pay rates shall be constantly monitored to ensure compliance with labor contracts, personnel policies, and accuracy. Contract proposals and agreements will be fully costed out to understand the short- and long-term impact on Town finances. In order to foster transparency in the provision of employment agreements and benefits, the Town will prepare and maintain documents that are publically available including personnel policies, pay plans, classification plans, memorandums of agreement, collective bargaining agreements, and side letters.

D. CAPITAL IMPROVEMENT PLAN AND DEBT MANAGEMENT

Background:

Planning, budgeting and financing for the replacement, repair and acquisition of capital assets is a critical component of any municipality's budget and operation. Prudent planning and funding of capital assets ensures that a municipality can provide quality public services in a financially sound manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible. The development of a Capital Improvement Program (CIP) is the mechanism that a municipality uses to identify projects, prioritize funding, and create a long-term financial plan that can be achieved within the limitations of the budget environment. Long term capital planning is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality.

D-1 Capital Improvement Plan and Budget

Policy:

Chapter 12 of the Town of Newbury by-laws defines the duties of the Capital Planning Committee. Specifically, section 12-2 states; "It shall be the duty of the Capital Planning Committee to develop a long-range capital planning program to serve as a guideline for capital



improvements in the Town with an eye towards ensuring the maintenance of its public infrastructure and planning for new capital improvements. The Committee shall submit its report to the Select Board for its consideration and approval and the Select Board shall submit its approved capital budget for the next fiscal year in the town warrant for votes by town meeting.”

In accordance with the by-law, a proposed purchase or project must have a useful life of five years or more, and must exceed \$10,000 in cost. All officers, boards and Committees, including the Selectmen and the School Committee shall, by November 1 of each year, submit their requests to the Capital Planning Committee. An adequate level of maintenance and replacement that falls beneath the Capital Expenditure threshold of \$10,000 or the useful life of 5 years will be funded from the general fund operational budget each year to insure that all capital facilities and equipment are properly maintained. Budgets for maintenance and repair will be reviewed annually and compared to actual expenditures to ensure the adequacy of these line items. No action shall be taken on a capital purchase without a recommendation from the Capital Planning Committee.

The Capital Planning Committee will evaluate requests based on the following criteria:

1. Does the requested project contribute to the achievement of existing town goals, policies, plans and work programs?
2. What are the general benefits of the project?
3. What is the total cost (both capital and annual operating and maintenance expenses, including replacements); and what is its effect on the tax rate?
4. Is the project acceptable to the public?
5. Are there legal requirements that must be met?
6. Can the project be effectively managed and maintained with existing staff once implemented?

References:

Newbury Bylaws Chapter 12: Capital Planning Committee

Newbury Capital Improvement Plan, Edward J. Collins Center for Public Management/UMASS Boston

D-2 Debt Management and Capital Improvement Financing

Background:

The use of long-term debt allows the Town to address major infrastructure and equipment needs by spreading the cost of large capital projects over multiple years. However, long-term debt establishes payments for a fixed obligation over many years. Great care and planning must be taken when incurring long-term debt to avoid placing a strain on future revenues. The purpose of this policy is to establish guidelines governing the planning, management and use of long-term debt.

Debt for municipalities can be paid for within an operating budget or outside an operating budget by means of a debt exclusion. Unlike debt that is issued within the limits of proposition



2½, the debt exclusion raises funds for a limited period of time to fund specific projects. Funds raised from the debt exclusion are in addition to the Town's levy limit.

Debt exclusions allow a community to raise the amount of annual debt service required to fund a capital item until such item is paid in full. After the debt is retired on a capital item, the funds are no longer raised from the tax base. Debt exclusions do not have limits according to state law. However, the overall tax burden on residents should be considered.

Borrowing should not be considered without first examining all other funding options, such as grants, low- or zero-interest loans from state, federal or local agencies or other available funds.

Before any capital project is undertaken, a pro-forma forecast of its capital and operating cost impact, including maintenance and replacements must be undertaken to determine its financial feasibility and its source of funding. This forecast must be done and coordinated with other outstanding capital projects to ensure that sufficient funds will be available, and that the annual costs will not impinge on other operating or capital needs. For those projects supported by user fees, it is important to identify the impact on user rates as a result of debt service costs.

D-2a. Debt Management Policy:

1. Long-term debt will not exceed the expected useful life of the asset being financed. Long-term debt should not be incurred without a clear identification of its financing sources;
2. The Town will establish and maintain at least a five (5) year Capital Asset Replacement Schedule including all proposed projects and major pieces of equipment that may require debt financing. The Town's long-term debt strategies will be structured to reflect its capital needs and ability to pay;
3. Annual debt service should not exceed 10% of the annual operating budget. This debt limit is exclusive of debt raised via the debt exclusion;
4. The Town will maintain a long-term debt schedule so that at least 50 percent of total outstanding debt service requirements will be paid within ten years;
5. An operational impact statement will be required for each new capital project to determine the net financial impact the proposed investment will have on general operations.
6. The impact of level debt service versus principal/declining debt service on the total project cost, operating budget and long-term capital borrowing plans shall be analyzed before borrowing is authorized and approved.

D-2b. Capital Financing Policy:

The Newbury capital improvement program shall be prepared and financed in accordance with the following policies:

- Pay As You Go Local Funding - The first source of capital investment shall be free cash. Even when a significant balance exists in this account, the Town will be cautious about the amount of funds to be used. After establishing a base of approximately \$300,000, the town shall increase its capital



investment by the same rate a regular budget growth. The Town will use modest amounts from the capital stabilization or other reserves above target levels to fund pay-as-you-go capital needs in order to meet urgent needs above the 5 percent Net Capital Investment target. In the event that annual deposits into the capital stabilization fund change significantly, the Town will revisit this capital funding policy.

- Other Local Restricted Funds – State statutes and local authorizations allow for the set aside of funds for specific purposes. The town shall monitor any special purpose funds that it maintains (i.e. Sale of Land, ambulance revenue) and its applicable use for capital projects.
- Outside Funding – State, federal, or private grant funding shall be pursued and used to finance the capital budget wherever possible.
- Debt Exclusion – Large purchases or projects, typically in excess of \$1 million shall be funded by a Proposition 2 ½ debt exclusion vote in order to collect annual revenues sufficient to pay the new debt costs and not impact funds necessary to maintain the annual town and school operating budgets.
- General Fund Debt – Smaller projects may be funded by non- exempt debt with a careful review of the timing and impact on the operating budget while also maintain the town’s investment in its capital infrastructure and equipment.
- General Fund Debt Service as % of General Fund Revenues_– The annual Debt Service requirement should not exceed 10% of the town’s general fund annual revenues (excluding enterprise funds).

Summary:

**Newbury, Massachusetts; General
Obligation**

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Table Of Contents

Rationale

Outlook

Related Research

Summary:

Newbury, Massachusetts; General Obligation

Credit Profile		
US\$1.73 mil GO		
Long Term Rating	AAA/Stable	New
Newbury GO		
Long Term Rating	AAA/Stable	Affirmed

Rationale

S&P Global Ratings assigned its 'AAA' rating and stable outlook to the Town of Newbury, Mass.' series 2020 general obligation (GO) police station bonds, and affirmed its 'AAA' rating, with a stable outlook, on the town's existing GO debt.

Security and use of bond proceeds

The town's full-faith-and-credit pledge secures the bonds, subject to Proposition 2 1/2 limitations. We rate the limited-tax GO debt on par with our view of Newbury's general creditworthiness, because the ad valorem tax is not derived from a measurably narrower property tax base and there are no limitations on resource fungibility, supporting our view of the town's overall ability and willingness to pay debt service.

Officials intend to use the series 2020 bond proceeds, totaling approximately \$1.73 million, to finance the construction of a police station.

Credit summary

The rating reflects our view of the town's affluent and growing economy, supported by Newbury's desirable location on the New England coast with access to the Boston metropolitan statistical area (MSA). The town's stable financial operations in the past few fiscal years have led to balanced reserves. We expect the town's increasing retirement costs due to low retirement plan funding and large unfunded liabilities could stress the budget.

We rate Newbury higher than the sovereign, because we believe the town can maintain better credit characteristics than the nation in a stress scenario due to its predominantly locally derived revenue base and our view that pledged revenue supporting bond debt service is at limited risk of negative sovereign intervention. In 2019, local property taxes generated 83% of general fund revenue, demonstrating a lack of dependence on central government revenue. (For further information, see our criteria, "Ratings Above The Sovereign: Corporate And Government Ratings—Methodology And Assumptions," published Nov. 19, 2013.)

Additional rating factors include our opinion of Newbury's:

- Very strong economy, with access to a broad and diverse MSA;
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA)

methodology;

- Strong budgetary performance, with an operating surplus in the general fund and break-even operating results at the total governmental fund level in fiscal 2019;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2019 of 23% of operating expenditures;
- Very strong liquidity, with total government available cash at 39.4% of total governmental fund expenditures and 6.8x governmental debt service, and access to external liquidity we consider strong;
- Strong debt and contingent liability profile, with debt service carrying charges at 5.8% of expenditures and net direct debt that is 67.9% of total governmental fund revenue, as well as low overall net debt at less than 3.0% of market value; and
- Strong institutional framework score.

Very strong economy

We consider Newbury's economy very strong. The town, with an estimated population of 7,144, is located in Essex County in the Boston-Cambridge-Newton MSA, which we consider to be broad and diverse. The town has a projected per capita effective buying income of 162% of the national level and per capita market value of \$223,665. Overall, the town's market value grew by 2.1% over the past year to \$1.6 billion in 2020. The county unemployment rate was 3.4% in 2018.

Newbury, a primarily residential community, is in Essex County, approximately 35 miles north of Boston. The town's location along U.S. routes 1 and 1A and access to Interstate 95 provide residents with a broad range of employment opportunities across the Boston MSA. In addition, the commuter rail line into Boston's North Station enables easy travel to the downtown core.

The town is also a tourist destination with a vibrant, historical downtown and waterfront area. The taxpayer base is very diverse, with the 10 leading taxpayers accounting for 2.4% of total assessed valuation (AV). Residential properties account for 95.4% of AV, while commercial properties are 2.8%. Given Newbury's stable residential base, along with continued private-sector interest in new development and access to the Boston MSA, we expect that the town's economy will remain very strong throughout the two-year outlook period.

Strong management

We view the town's management as strong, with good financial policies and practices under our FMA methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

Management drafts the budget by analyzing at least five years of historical data. Its approach is generally conservative since actual results typically outperform the budget. In addition, we consider budget monitoring sound, with management making monthly reports on budget-to-actual results to the board. Other key policies and plans include management's:

- Five-year revenue and expenditure forecast that it updates annually;
- Formal five-year capital improvement plan with identified funding sources revised every year; and

- Basic debt-management policy that limits debt service, but does not limit total direct debt beyond commonwealth guidelines.

Management also maintains an investment policy that calls for at least quarterly reports on holdings and earnings to the board. The town has a stabilization reserve policy to maintain no less than 3%-5% of budgeted expenditures.

Newbury has taken notable steps to mitigate exposure to cyber-related risks.

We also note that the town continues to plan and support climate risk efforts and has received a grant from the state to conduct studies on the mitigation of climate risk.

Strong budgetary performance

Newbury's budgetary performance is strong in our opinion. The town had surplus operating results in the general fund of 1.9% of expenditures, and balanced results across all governmental funds of negative 0.4% in fiscal 2019.

Fiscal 2019 results include adjustments for reoccurring transfers. For fiscal 2019, officials said revenues came in ahead of budget, with local receipts and new growth being the main drivers. The town's revenue base is stable, in our opinion, with property taxes generating 83% of revenue and excise taxes about 6.6%.

The fiscal 2020 budget totals \$20.9 million, a 0% increase over fiscal 2019, providing relief to taxpayers. Officials indicated that the 2020 budget contains no significant changes from previous years. Management indicates budget-to-actual results are currently tracking favorably. It also notes that it appropriated \$1 million of free cash for capital repairs to town hall. However, it expects to maintain reserve levels that are in line with its policies and does not expect negative financial results from operations. Furthermore, officials indicate that all personal contracts are settled through fiscal 2020 and there is no outstanding litigation. Therefore, we believe Newbury's budgetary performance assessment should remain strong over time.

Although we recognize Newbury's progress in balancing the town's most recent budgets, we believe that future pension and other postemployment benefits (OPEB) costs could become a budgetary challenge due to Newbury's below-average funding ratios. As long-term liability expenses increase, management is making budgetary adjustments to absorb this growing expense. Newbury is funding the actuarially determined contribution (ADC) and it has begun to prefund OPEB. We also think adjustments to more conservative assumptions could materially affect annual costs.

Very strong budgetary flexibility

Newbury's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2019 of 23% of operating expenditures, or \$4.8 million.

Available funds include assigned and unassigned fund balances and a variety of stabilization funds within and outside the general fund that management could make available for general operations. The town expects to maintain, if not increase, available reserves and refrain from using stabilization funds. With conservative financial practices and practical reserve maintenance, we think budgetary flexibility will likely remain very strong.

Very strong liquidity

In our opinion, Newbury's liquidity is very strong, with total government available cash at 39.4% of total governmental

fund expenditures and 6.8x governmental debt service in 2019. In our view, the town has strong access to external liquidity if necessary.

Newbury has demonstrated strong access to external liquidity by issuing GO debt and bond anticipation notes within the past 15 years. The town does not have any contingent liquidity risks from financial instruments with payment provisions that change on the occurrence of certain events. We do not believe that its investments are risky. Consequently, we do not anticipate a deterioration of liquidity over the next two years.

Strong debt and contingent liability profile

In our view, Newbury's debt and contingent liability profile is strong. Total governmental fund debt service is 5.8% of total governmental fund expenditures, and net direct debt is 67.9% of total governmental fund revenue. Overall net debt is low at 1% of market value, which is in our view a positive credit factor.

Subsequent to this issue, Newbury will have \$15.1 million of direct debt outstanding. Officials do not plan to issue any additional debt over the next two-to-three years. Therefore, we expect debt to remain strong.

Pension and other postemployment benefits

- We do not view pension and OPEB liabilities as an immediate source of credit pressure for Newbury, despite lower funding levels and our expectation that costs will increase. However, if the underlying assumptions and methodologies costs were to significantly increase, we could change our view of the pension and OPEB profile.
- While the use of an ADC is positive, we believe some of the assumptions used to build the pension ADC reflect what we view as slightly weak assumptions and methodologies, which we believe increases the risk of unexpected contribution escalations.
- Although OPEB liabilities are funded on a pay-as-you-go basis, costs remain low despite the large liability, and we expect the town will continue adding to its OPEB trust fund.

As of June 30, 2019, the town participates in the following pension plan:

- Essex Regional Contributory Retirement System: 51.9% funded with an \$8.8 million proportionate share of the net pension liability.

Newbury's combined required pension and actual OPEB contributions totaled 4.5% of total governmental fund expenditures in 2019. Of that amount, 3.1% represented required contributions to pension obligations, and 1.3% represented OPEB payments. The town made its full annual required pension contribution in 2019 and we expect it will continue to do so. The Essex system's adopted amortization schedule is consistent with the state requirement to meet full funding no later than 2040; the amortization schedule is closed with 16 years remaining, which we view positively. However, the 7.5% discount rate could lead to contribution volatility should actual performance not meet these assumptions, which we view as somewhat risky. We note that the town did not meet our static funding metric in the most recent year and did not meet the minimum funding progress calculation, indicating that the system is not fully addressing current costs or making headway addressing its unfunded liabilities. However, these costs do not represent a sizable portion of the town's budget and the overall size of the liability is not large. Furthermore, we believe that Newbury has a very strong economic base it can tap into that will allow the town to absorb these costs.

Newbury also provides OPEB to retirees; it has set up an OPEB trust to prefund this liability, which we view positively. At June 30, 2019, the most recent actuarial valuation, management reported a \$7.9 million OPEB liability. The town's OPEB trust has a balance of \$361,418. Officials expect to increase the contribution by \$100,000 annually. Although we expect these costs will likely remain manageable in the short-to-medium term, in our view, Newbury's large and growing pension and OPEB liabilities could pressure the long-term budget.

Strong institutional framework

The institutional framework score for Massachusetts municipalities is strong.

Outlook

The stable outlook reflects our opinion that management will work to ensure structurally balanced financial operations, leading to sustained or growing reserve levels over the two-year outlook horizon. Newbury's very strong wealth and income levels and access to the Boston MSA and regional economies, along with management's financial policies and practices, support the rating. While future major capital needs are limited, rising pension and OPEB costs could pressure the operating budget. We could lower the rating during our two-year horizon should the town's reserves weaken because of imbalanced budgetary performance derived from pay-as-you-go capital spending or increasing pension and OPEB costs.

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Criteria Guidance: Assessing U.S. Public Finance Pension And Other Postemployment Obligations For GO Debt, Local Government GO Ratings, And State Ratings, Oct. 7, 2019
- 2019 Update Of Institutional Framework For U.S. Local Governments

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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